

**UNIVERSITY OF CALIFORNIA
OFFICE OF THE UNIVERSITY AUDITOR
OFFICE OF THE PRESIDENT**

**REPORT ON SYSTEMWIDE AUDIT OF
SENIOR MANAGEMENT GROUP COMPENSATION**

May 2006

**Submitted by:
Patrick V. Reed
University Auditor**

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I. BACKGROUND

In conjunction with a series of efforts launched in late 2005 to address executive compensation concerns, the Internal Audit Program of the University undertook a systemwide audit of Senior Management Group (SMG) compensation and other employment arrangements.

The University's *Personnel Policies for Staff Members* provides the following description of Senior Managers: "Positions designated as senior management provide leadership requiring the exercise of a high degree of independent judgment in the development of Universitywide or campuswide policy and program direction and accountability for long-term results."¹ The Policies provide the following additional description of criteria for SMG appointment: "A position shall be designated as Senior Management on the basis of criteria such as the management nature of the work, the reporting relationship, the degree of independent decision making required, the responsibility for decisions, the accountability of the position, and the depth and breadth of specialized knowledge and skills required to perform the functions. In the case of academic Deans and Provosts, positions are established in conjunction with approval of appropriate programs. In the case of Officers of The Regents, positions are established by the Board of Regents."² Authority to appoint employees to SMG positions rests with The Regents for the President, Provost, Senior Vice Presidents, Vice Presidents, University Auditor, Chancellors, Laboratory Directors and Officers of The Regents; authority to designate other positions as SMG rests with the President for other Officers of the University, and the Chancellors for Non-Officers of the University.³

II. AUDIT OBJECTIVE AND SCOPE

The objective of the audit was to identify all elements of SMG compensation, benefits and other employment arrangements and assess their compliance with University policies. Procedures with respect to SMG Travel and Entertainment were also performed at each location, principally for the purpose of determining if any such reimbursements constituted a taxable benefit to the recipient. No significant additional forms of compensation were identified as a result of these procedures. Non-compensation related results of the Travel and Entertainment aspects of the Internal Audit will be separately reported upon by each location.

The scope of the audit was designed to be complementary to the audit conducted by PricewaterhouseCoopers, LLP (PwC) at the request of The Regents' Chairman. That audit addressed compensation and other employment arrangements for the top 32 SMG positions (President, Senior Vice Presidents, Vice Presidents, Chancellors, Laboratory Directors, Medical Center Directors and Principal Officers of The Regents) substantially

¹ Personnel Policies for Staff Members, Appendix II, Senior Management Personnel Policies, Introduction

² Personnel Policies for Staff Members, Appendix II, Senior Management Personnel Policies, II-37

³ Personnel Policies for Staff Members, Appendix II, Senior Management Personnel Policies, II-21

correlating with Regents Standing Order 100.3. The remaining SMG positions were subject to this Internal Audit.⁴

The PwC audit encompassed all holders of the top 32 positions for a ten-year period ended December 31, 2005 in order to understand past compensation practices with respect to the most senior executives. The internal audit was limited to the three calendar years 2003, 2004 and 2005 and only for holders of those positions as of December 31, 2005. The rationale for this scope determination was that a broader assessment of past practices for other SMG members would not further add to the understanding of UC compensation practices as that understanding was evolving from both the PwC audit and the efforts of the *Task Force on UC Compensation, Accountability and Transparency*. Rather, the focus on current SMG positions was intended to identify existing circumstances that may be in need of corrective action, while also identifying campus and laboratory personnel practices for SMG members. At December 31, 2005 there were 299 Senior Managers subject to the Internal Audit.

While all members of the Senior Management Group are covered by the Senior Management Personnel Policies, they are not all subject to the same requirements for approval of compensation. In 1993, The Regents approved the Principles for Review of Executive Compensation (the 1993 Principles), which established an inclusive definition of total compensation and has been interpreted to require Regental approval for all compensation for Officers of the University. The 1993 Principles state that “pursuant to Standing Order 100.1, the Officers of the University are the President, Senior Vice Presidents, Vice Presidents, Associate Vice Presidents, Assistant Vice Presidents, University Auditor, University Controller, Chancellors, Vice Chancellors, Directors and Deputy Directors of Lawrence Berkeley Laboratory, the Lawrence Livermore National Laboratory, and the Los Alamos National Scientific Laboratory, and Directors of University hospitals.” As noted above, SMG members who are Non-Officers may be appointed by the President, Chancellors and Laboratory Directors. The 1993 Principles therefore cover a substantially larger group of SMG members than the top 32 positions, however, there are a number of SMG members (220 covered by the Internal Audit) who are not covered by the 1993 Principles. These positions include most Deans, managers with titles such as program executive directors, and senior associates of the Officers of the University. Regental approval of their compensation would have been required only when it exceeded the threshold established by Regents Standing Order 101.2, which for the entire period of the Internal Audit was \$168,000.

Following is a table showing the composition of the SMG members that were the subject of the Internal Audit:

⁴ With one exception for an SMG member at UC Davis who was included in the PwC report as an “Other Selected Employee”. In addition, two individuals subject to the audit were not SMG Members as of 12/31/05; UCOP – Justus and UCR – Banker.

Location	SMGs		Total
	Officers	Non-Officers	
Berkeley	5	30	35
Davis	6	21	27
Irvine	6	19	25
Los Angeles	11	26	37
Merced	4	5	9
Riverside	6	6	12
San Diego	6	30	36
San Francisco	4	16	20
Santa Barbara	4	8	12
Santa Cruz	5	5	10
Office of the President	19	22	41
Lawrence Berkeley National Laboratory	1	6	7
Lawrence Livermore National Laboratory	2	18	20
Los Alamos National Laboratory	0	8	8
Total	<u>79</u>	<u>220</u>	<u>299</u>

III. AUDIT METHODOLOGY

Following is a description of the principal procedures carried out at each location in the performance of this audit:

- Evaluated the organizational structure and various reporting processes related to the administration of compensation;
- Reviewed the processes relied upon to identify circumstances requiring special approval as an exception to policy;
- Reviewed the Principles for Review of Executive Compensation approved by The Regents, November 19, 1993 (1993 Principles);
- Determined the processes for identifying compensation elements that require Regental approval;
- Determined whether monitoring procedures were in place to assess compliance with University policy and regulations;
- Identified all forms of total SMG negotiated compensation, including base salary, incentives, stipends, and other by-agreement payments, and evaluated processes for the establishment of these elements;
- Identified processes for requesting Regental approval for all elements of compensation for Officers covered by the 1993 Principles and for compensation above the Regental approval threshold for other SMG members;
- Evaluated processes for reporting and approval of joint or split SMG and Academic title codes (considering any transfers to/from SMG and academic title codes);
- Identified local business processes related to SMG compensation packages and separation agreements;

- Obtained a data extract of all payroll compensation for SMG personnel, and validated this data against extracts provided by University of California Office of the President (UCOP) and Distribution of Payroll Expense reports;
- Reconciled the payroll data to taxable income reported on W-2's for each SMG member during calendar years 2003-2005;
- Obtained campus-wide disbursements data for direct payments to SMG personnel, and reviewed for possible elements of compensation;
- Obtained Compensation Certification and Questionnaire from all individuals who were SMG's as of December 31, 2005⁵;
- Reviewed information from Disbursements related to approved Social Memberships for SMG personnel;
- Identified account codes that may include other support to UC personnel, such as gifts, clubs, dues (other than professional associations) memberships, and unallowable costs, and associated these transactions with SMG personnel based on indices used for payroll or expense reimbursement;
- Reviewed negotiated compensation packages for SMG personnel hired in the last three calendar years, and determined whether hiring documents included negotiated compensation for significant others and/or family members;
- Conducted transaction testing on the following elements to determine compliance with University policy:
 - Appointments and compensation packages,
 - Approval of compensation for officers and for other SMG members with salaries above \$168,000 by the Regents,
 - Salary increases,
 - Administrative stipends,
 - Incentive Awards,
 - Executive Auto Allowances,
 - Housing and relocation allowances,
 - Special retirement, health benefits or severance arrangements
 - Other compensation elements identified from review of offer letters, certifications, and other available data,
 - Separation Agreements;
- Reviewed any other support transactions (such as payments for dues, gifts, etc.) associated with an SMG member for reasonableness and public sensitivity concerns;
- Reviewed Annual Compensation Reports provided to The Regents and the public for disclosure purposes.

⁵ For the limited number of certifications not received, alternative procedures included expanded search of personnel and disbursements records for possible other forms of compensation.

IV. AUDIT RESULTS

The results of the Internal Audit are presented in detail in the attached Schedules:

Schedule 1--Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005

Schedule 1A contains information for Officers of the University whose compensation is thus subject to Regental approval pursuant to the 1993 Principles. Elements of compensation that are contained in shaded areas were properly approved by The Regents and unshaded elements were not approved by The Regents.

Schedule 1B contains information for Non-Officers of the University whose compensation was not required to be approved by The Regents unless it exceeded \$168,000. For substantially all of these individuals, their base salary was approved by The Regents because it exceeded \$168,000. Additionally, in most cases, stipends were approved by The Regents where base salary plus the stipend amount exceeded \$168,000. Other elements of compensation were not submitted to The Regents for approval; however, if the element of compensation is shaded it was locally approved by an appropriate authority.

Schedule 2—Schedule of Other Employment Arrangements

Schedule 2A contains information for Officers of the University whose compensation arrangements were subject to Regental approval pursuant to the 1993 Principles. Elements of compensation arrangements that are contained in shaded areas were properly approved by The Regents and unshaded elements were not approved by The Regents.

Schedule 2B contains information for Non-Officers of the University whose compensation arrangements generally did not require Regental approval other than salary above \$168,000. For these Senior Managers, employment arrangements that are provided for by virtue of their position as an SMG, or that were approved by an appropriate authority in compliance with an existing University policy, were considered appropriately approved and are shaded. Unshaded elements represent employment arrangements not properly approved or not offered in accordance with University policy.

General Finding--Consistent with the findings of the PwC audit and management's acknowledged practices, the Internal Audit identified a number of elements of compensation paid or committed that have not been approved by The Regents. The practice of bringing forward to The Regents only base salary and additional compensation (including stipends and incentives) resulted in many routine elements of compensation not being approved. There are markedly fewer failures to obtain appropriate approval disclosed in Schedule 1B, because Regental approval was not required. However, there were still certain failures to obtain the appropriate local approval or Office of the President approval. In addition to this recurrent finding, a number of individual circumstances were identified, as discussed below.

Schedule 3—Exceptions to University Policy Not Properly Approved -- Compensation Elements Approved by The Regents Without Being Informed that the Matter Represented an Exception to Policy, and Errors in Payment, Coding or Reporting of Compensation

A variety of exceptions were identified in the Internal Audit, most commonly the failure to seek Regental approval for all elements of compensation paid or offered to Officers covered by the 1993 Principles as noted above. Elements of compensation paid or committed to such Officers are not reported in Schedule 3 when the element of compensation was otherwise compliant with University policy. For example, the failure to seek Regental approval for SMG travel or life insurance is not reported in Schedule 3 because as a Senior Management Group member the individual is entitled to the benefit.

However, there were a number of elements of compensation that represented exceptions to policy, or failures to seek Regental approval for elements of compensation that did not represent entitlements by virtue of the SMG position. All of these matters are reported in Schedule 3 but the more frequent and/or significant are summarized below.

Vacation Accrual Rate—In 1996, the beginning vacation accrual rate for SMG members was reduced from 24 days to 18 days. In 2001 the Senior Management Advisory Committee communicated to the locations that it intended to reinstate the initial rate of 24 days vacation but did not obtain Regental approval. As a result, the Internal Audit identified 39 individuals who are accruing vacation at a higher rate than permitted by policy.

Honoraria—Fourteen (14) SMG members received honoraria from the University despite a policy that precludes Senior Managers from receiving additional forms of compensation from the University, other than for teaching University Extension courses. The amounts ranged from \$200 to \$13,000. In most cases, the recipients hold dual academic appointments and believed they were operating under provisions of the Academic Personnel Manual. This is an example of the lack of clarity as to which policies govern where they are in conflict.

Incentive Payments—Fourteen (14) SMG members benefited from individual incentive payments that were not provided for in policy or were not approved by The Regents. Some of these were one-time payments, including hiring bonuses of \$55,000 and \$75,000 to two Lab Senior Managers. The payments were approved by the DOE but not by The Regents. In other cases, the benefits are ongoing by virtue of promised personalized incentive awards of up to 15% of base pay.

Housing/Relocation Assistance—Exceptions were identified with respect to 13 housing allowance or relocation payments/arrangements. The exceptions included temporary housing assistance of a taxable nature and in excess of the duration provided by University policy and relocation allowances not approved by The Regents. One relocation allowance was given to a Senior Manager relocating within the State of California, and another relocation allowance was in excess of 25% of base pay. The largest housing allowance identified was \$187,500 and was offered together with a relocation allowance to bridge the gap in requested and authorized base salary.

Stipends—Eleven circumstances were identified in which stipends for additional responsibilities were either not initially approved by The Regents or were extended without obtaining approval for the continuation. In addition, it was not always clear that the additional duties were temporary and demonstrably incremental to the basic job responsibilities.

SMSPP Eligibility—Four SMG members with dual appointments are or were accruing both sabbatical credits and Senior Management Severance Pay Plan (SMSPP) accruals. Some are the result of erroneously informing the individual that they were entitled to the benefit. In addition several SMG members who have returned to non-SMG positions continued to accrue SMSPP benefits beyond the termination of their SMG appointment.

Sabbatical Issues—Six exceptions were identified in relation to sabbaticals ranging from a rate of pay higher than called for by application of the policy to specialized arrangements to earn sabbatical credits at higher than the standard rate. One individual was promised a six-month sabbatical but is in a position that is not entitled to accrue sabbatical credits.

Auto Allowance—Four individuals were identified as receiving auto allowances who are not authorized by the Executive Auto Allowance Program to receive an allowance.

Vacation Forfeiture—Six individuals were not required to forfeit a proportionate amount of vacation when granted an exception to receive summer research payments. In some cases, the exception to allow for a summer research payment up to 1/12 salary was not approved by the Chancellor as required by policy. In several cases, it appears that the exception to policy is routinely granted without assurance that the exceptional nature required by policy is met.

Personalized and Enhanced Severance—Eleven situations were identified in which SMG members had negotiated early separation or other forms of incremental severance arrangements as part of their employment. A dean who has a dual faculty appointment and was not permitted to receive SMSPP accruals was granted equivalent benefits by a chancellor. In another case, an individual in an acting capacity was given severance accruals in a manner as if they were entitled to participate in SMSPP. There are several instances in the health sciences senior administrative ranks in which SMG members have been promised six months to one-year severance in the event of involuntary termination without cause.

Regents Action Not Identified as an Exception—In three instances The Regents approved salary adjustments of greater than 25% without being informed that this represented an exception to policy. The increases were 26%, 28% and 30%. Also, in two instances The Regents approved stipends for additional duties without being informed of the 15% policy limit.

Errors in W-2 Reporting—Six circumstances were noted in which errors were made in reporting W-2 earnings. The most common error stemmed from the failure to include imputed income from life insurance.

Errors in Coding—In 4 cases there were errors in the coding of an element of compensation which overstated University of California Retirement Plan (UCRP) covered compensation.

Errors in Payment—Several minor errors were noted in which the individual was paid an amount (in base salary or stipend) that differed from the amount actually approved by The Regents. In the minor cases the amounts were in the range of several hundred dollars.

In one significant case, a Dean was overpaid by approximately \$146,000 (through March 2006) as a result of a complex mechanism put in place to avoid making an exception to the Health Sciences Compensation Plan (HSCP). The mechanism involved advancing funds to the Dean via increased HSCP payments of \$5,000 per month and deducting a similar amount on a one-year lag basis to constitute payment into the HSCP of an amount substantially equivalent to outside earnings he was allowed to retain. Instead of ceasing the additional compensation paid to the Dean monthly when the repayment portion of the mechanism was no longer necessary because of a change in the HSCP provisions for retention of outside earnings, the payments of \$5,000 have continued for over two years. The University is in discussion with the Dean about the resolution of this matter, which is complicated by the campus belief that were it not for the mistaken overpayment there would have been a recognized need for an equity adjustment for this Dean.

Violation of Regents Standing Order 100.4 (dd)—After consultation with UCOP, a Chancellor entered into a retention agreement with a Vice Chancellor, one of the elements of which was the extension of a loan in 1998 for the purchase of housing while the Vice Chancellor was already the recipient of a MOP loan. The terms of the loan are unusual and favorable to the Vice Chancellor and are under review by outside tax counsel. The retention agreement and intention to make the housing loan were discussed with senior UCOP officials. The loan was extinguished in 2004 upon the University's purchase of the property from the Vice Chancellor as provided in the terms of the promissory note. The University subsequently sold the property and full recovery was accomplished.

V. AUDIT FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

As stated at the beginning of this report, this Internal Audit was part of a series of efforts undertaken to address concerns in the area of executive compensation. As a result, the Internal Audit process was informed by the evolving findings of the PwC audit, the findings of the Task Force on UC Compensation, Accountability and Transparency and the results of the audit performed by the Bureau of State Audits. In general, the Internal Audit findings are consistent with the conclusions that have gone before it, and the Internal Audit's specific findings contained in Schedule 3 represent further manifestations of the conditions identified in those efforts.

Additional Observations--The Internal Audit was conducted on a systemwide basis and on a group of managers at a different level than those covered by PwC. As a result, we have a somewhat different perspective underlying some of the following additional observations:

- Locations have not always received clear, consistent and accurate advice from the Office of the President, as principally evidenced by the vacation accrual matter and the 2001 guidance on stipends for senior managers;
- Throughout the System there is less than adequate clarity on policy interpretation and on the authority required to make exceptions to policy. As a result, there is less than desirable consultation and excessive reliance on perceived authority.
- The decentralized nature of the University results in a lack of visibility for exceptional arrangements.
- Documentation of decision-making, policy consideration and consultation is frequently deficient which, among other things, makes it difficult to ascertain intent after the fact and to affix responsibility.
- It appears that as a result of a combination of outdated policies, and reportedly, market pressures, forms of compensation are being utilized for other than their originally intended purpose. For example, relocation allowances when paid in a lump sum appear to be used as signing bonuses rather than being provided to defray the higher cost of living over time.
- The numerous personal income tax issues that have arisen in these audits make it clear that unusual elements of employment arrangements require review by functional experts at the outset. In addition, the presence of personal income tax issues may be a “red flag” regarding the propriety of the contemplated arrangement.

Additional Recommendations—In addition to endorsing the recommendations that have come from the efforts referred to above we have the following recommendations.

- Even with its current shortcomings, Corporate Personnel System (CPS) can be utilized for continuous monitoring purposes as a diagnostic and analytical tool. Its usefulness will depend on the enforcement of more discipline in the assignment of transaction codes, but efforts in this regard should not await the development of new systems.
- The SMG coordinators’ roles at the campuses need to be reassessed and their interaction with UCOP should be enhanced. Similarly, the SMG coordinator at UCOP should take on an expanded role beyond assistance in the hiring phase of SMG employees.
- Policy review is especially needed in certain areas including:
 - Stipends—their appropriate use and duration, processes for approval and distinction from job descriptions that need to be rewritten and submitted for reclassification,
 - Vacation accrual—to align policy and practice,

- SMSPP eligibility for SMG members with dual appointments,
- Applicability of SMG policies to people with an academic appointment in areas where the provisions of the Academic Personnel Manual are different (e.g. honoraria)
- Sabbatical rate of pay, especially for SMG administrators,
- Relocation Allowance and Faculty Housing Assistance—to address the intersection of the two programs, the availability of both forms in the same recruitment and the approval of the total transaction,
- Relocation Allowance—repayment provisions if lump sum payments are made, and
- Spousal hires when they are integral to the recruitment or retention process
- The locations can provide an additional check on the accuracy and completeness of Regental approval. We found it hard at many locations to find documentation of Regents' actions and so they were unaware of what was approved or disclosed to The Regents and public.

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1a - SMG Members Governed by the Principles

Name, Position, SMG Date		Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
Senior Managers Governed by the 1993 Principles																	
Lawrence Berkeley National Laboratory																	
Fleming, Graham Deputy Director, Associate Lab Director 7/01/2002 to Present	2003	300,756	295,000	5,473												283	
	2004	301,122	295,000	3,078												3,044	
	2005	319,077	315,806													3,271	
Lawrence Livermore National Laboratory																	
Murray, Cherry Deputy Director, Science & Technology 12/02/04 to Present	2003																
	2004	75,000					75,000										
	2005	308,558	305,561											1,313	1,684		
Shotts, Wayne Deputy Director Operations, Associate Director 11/17/95 to 2/28/06	2003	272,433	269,667													2,766	
	2004	285,874	279,333	3,667												2,874	
	2005	307,345	299,989	2,970												4,406	
Berkeley																	
Burnside, Mary Beth Vice Chancellor - Research, 1/1/2001 to Present	2003	198,087	195,183													2,904	
	2004	198,304	194,700													3,604	
	2005	198,606	195,517													3,089	
Denton, Edward J. Vice Chancellor - Facility Services 8/1/1998 to Present	2003	192,933	190,967													1,966	
	2004	192,471	190,500													1,971	
	2005	194,150	191,300													2,850	
Gray, Paul R. Executive Vice Chancellor and Provost 7/1/2000 to Present	2003	239,151	226,650			8,916										3,585	
	2004	247,087	234,575			8,916										3,596	
	2005	274,043	261,083			8,916										4,044	
McQuade, Donald A. Vice Chancellor - University Relations 10/1/1999 to Present	2003	198,586	195,183													3,081	322
	2004	198,304	194,700													3,604	
	2005	207,314	195,517			8,916										2,831	50
Padilla, Genero M. Vice Chancellor - Student Affairs 7/1/1995 to Present	2003	154,530	153,683													847	
	2004	167,869	166,300													1,569	
	2005	167,553	165,983													1,570	
Davis																	
Hinshaw, Virginia Provost and Executive Vice Chancellor 7/1/2001 to Present	2003	251,513	240,241			8,916										2,356	
	2004	261,297	248,700			8,916										3,681	
	2005	282,593	249,733			8,916										3,944	
Klein, Barry Vice Chancellor - Research 7/1/2001 to Present	2003	213,240	208,100										1,840			3,300	
	2004	216,931	208,100										5,520			3,311	
	2005	221,950	213,059										5,580			3,311	
Meyer, John Vice Chancellor - Resource Management and Planning 7/17/2000 to Present	2003	166,096	165,500													596	
	2004	166,098	165,500													598	
	2005	166,782	166,184														
Nosek, Stan Vice Chancellor - Administration 3/1/2005 to Present	2003																
	2004																
	2005	156,017	154,600													1,417	
Pomeroy, Claire Vice Chancellor - Human Health, Dean - Medicine 2/1/2005 to Present	2003																
	2004																
	2005	474,578	355,933	62,500			55,225									920	
Sakaki, Judy Vice Chancellor - Student Affairs 7/1/2002 to Present	2003	175,910	175,000													910	
	2004	175,966	175,000													966	
	2005	176,699	175,733													966	
Irvine																	
Gottfredson, Michael Executive Vice Chancellor & Provost 7/17/2000 to Present	2003	232,025	211,717													1,167	5,141
	2004	223,097	220,300					14,000								1,170	1,627
	2005	253,843	248,633			2,972										1,356	902
Brase, Wendell Vice Chancellor - Administration & Business Services 10/1/1991 to Present	2003	186,654	184,750													1,904	
	2004	186,209	184,300													1,909	
	2005	203,643	185,067	16,667												1,909	
Dornaior, Roy Vice Chancellor - Planning & Budget 7/1/1982 to Present	2003	187,170	167,117	18,333												1,720	
	2004	188,423	166,700	20,000													
	2005	189,123	167,400	20,000												1,723	

Legend: Approved by The Regents

The accompanying Notes are an integral part of these schedules.

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1a - SMG Members Governed by the Principles

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Cash Compensation							Imputed Income			
					Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
Parker, William Vice Chancellor - Research & Grad Studies 7/1/2000 to Present	2003	189,821	186,867										2,954		
	2004	199,362	186,400	10,000									2,962		
	2005	190,145	187,183										2,962		
	2003	177,970	176,183										1,787		
	2004	176,806	175,000										1,806		
Gomez, Manuel Vice Chancellor - Student Affairs 1/1/1991 to Present	2003	177,539	175,733										1,806		
	2004	269,118	207,800										749	569	
	2005	210,369	207,800										1,082	1,487	
	2003	231,261	224,500	3,255									1,226	2,280	
	2004														
Los Angeles															
Blackman, Peter Administrative Vice Chancellor 9/1/95 to Present	2003	260,133	247,400		8,916								3,817		
	2004	260,244	247,400		8,916								3,928		
	2005	280,244	247,400		8,916								3,928		
	2003	243,813	234,083		8,916								814		
	2004	243,257	233,500		8,916								841		
Eicher, Michael Vice Chancellor - External Affairs 1/1/1999 to Present	2003	243,258	233,500		8,916								842		
	2004	547,205	321,500	207,000	8,916								9,789		
	2005	547,648	321,500	207,000	8,916								9,815		417
	2003	548,564	322,833	207,000	8,916								9,815		
	2004	193,718	190,700										3,018		
Mandel, Joseph Vice Chancellor - Legal Affairs 2/1/1991 to Present	2003	193,718	190,700										3,018		
	2004	193,725	190,700										3,025		
	2005	196,056	190,700										5,356		
	2003	217,104	186,400	27,750									2,954		
	2004	189,362	186,400										2,962		
Mitchell-Kernan, Claudia Vice Chancellor - Graduate Studies, Dean - Graduate Division 1/1/1989 to Present	2003	189,362	186,400										2,962		
	2004	100,844	77,083										636		
	2005	210,034	185,000										1,909		
	2003	186,909	185,000										1,909		
	2004	191,409	188,800	700									1,909		
Montero, Janina Vice Chancellor - Student Affairs 7/1/2003 to Present	2003	188,230	186,300										1,930		
	2004	207,790	205,000										2,790		
	2005	275,387	263,900										2,571		
	2003	276,755	263,900		8,916								3,939		
	2004	276,998	263,900		8,916								4,182		
Neuman, Daniel Executive Vice Chancellor & Provost 7/1/2002 to Present	2003	201,271	186,600	14,000									671		
	2004	215,353	186,600	27,996									757		
	2005	216,497	187,383	27,996									1,118		
	2003	222,345	217,400										1,500		
	2004	220,853	217,400										3,445		
Olsen, Steven Vice Chancellor - Finance and Budget 2/1/1999 to Present	2003	221,753	218,300										3,453		
	2004	214,379	192,900	16,075									5,404		
	2005	214,858	192,900	16,075									5,883		
	2003	214,858	192,900	16,075									5,883		
	2004	214,858	192,900	16,075									5,883		
Merced															
Alley, Keith Edward Vice Chancellor - Research 7/1/2002 to Present	2003	195,963	182,900										2,730		
	2004	190,466	182,900										2,899		
	2005	185,799	182,900										2,899		
	2003	251,652	234,083		4,000								1,902		
	2004	242,124	233,500		8,000								624		
Ashley, David Brian Executive Vice Chancellor and Provost 7/1/2001 to Present	2005	255,303	233,500		20,750								1,053		
	2003														
	2004														
	2005	95,337	90,683										162		
	2003	151,299	147,567										815		
Lawrence, Jane Fiori Vice Chancellor - Student Services 10/1/2001 to Present	2004	148,017	147,200										817		
	2005	148,609	147,200										1,409		
	2003														
	2004														
	2005														
Office of the President															
Aldaco, Michael	2003	129,570	128,900										670		
	2004														

Legend: Approved by The Regents

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1a - SMG Members Governed by the Principles

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Cash Compensation							Imputed Income		
														Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
Assistant Vice President - Student Development & Academic Services 7/1/2002 to Present	2004	129,612	128,900											712		
	2005	130,145	129,433											712		
Arditti, Stephen A	2003	183,910	181,200											2,710		
Assistant Vice President - State Governmental Relations 1/1/1984 to Present	2004	184,083	181,200											2,883		
	2005	184,083	181,200											2,883		
Barber, B Bradley	2003	171,860	170,100											1,760		
Assistant Vice President - Institutional Advancement 1/1/1992 to Present	2004	171,863	170,100											1,763		
	2005	171,863	170,100											1,763		
Breily, John H	2003	40,128	40,128											-		
Associate Vice President - Programs, Laboratory Management 11/1/2003 to Present	2004	317,044	280,000				29,193							7,851		
	2005	315,984	288,200				19,250							8,534		
Boothichio, Michael J	2003	170,237	167,600											2,637		
Assistant Vice President - Facilities Administration 11/15/1988 to Present	2004	170,261	167,600											2,661		
	2005	170,261	167,600											2,661		
Boyette, Judith W	2003	187,429	186,400											1,029		
Associate Vice President - Human Resources & Benefits 10/20/1997 to Present	2004	188,180	186,400											1,780		
	2005	188,330	186,400											1,930		
Casey, Christine	2003															
Assistant Vice President - Administrative Services, ANR 7/1/2005 to Present	2004	69,639	62,500											108		
	2005	69,639	62,500				7,031							108		
Dolgonas, James G	2003	195,359	193,383											1,976		
Senior Associate Director, Chief Operating Officer, Assistant Vice President 7/1/1981 to Present	2004	194,892	192,900											1,992		
	2005	194,892	192,900											1,992		
Hafner, Kristine A	2003	158,764	157,500											1,264		
Associate Vice President - Info Resource & Communications, Deputy to the Senior Vice President 3/15/2002 to Present	2004	212,167	210,000											2,167		
	2005	212,167	210,000											2,167		
Mims, Jacqueline	2003	127,376	125,500											1,876		
Assistant Vice President - School/Univ Partnerships 9/1/1988 to Present	2004	127,496	125,500											1,996		
	2005	128,013	126,017											1,986		
Obley, Debora	2003	140,527	139,800											727		
Assistant Vice President - Budget Development 5/1/2000 to Present	2004	140,573	139,800											773		
	2005	140,573	139,800											773		
Plofts, John E	2003	183,861	183,200											661		
Assistant Vice President - Financial Management 3/29/1996 to Present	2004	183,862	183,200											662		
	2005	202,477	183,200			18,320								967		
Polkinghorn, Robert	2003	140,731	139,400											1,331		
Assistant Vice President - Educational Outreach 8/1/1995 to Present	2004	140,845	139,400											1,445		
	2005	141,428	139,983											1,445		
Reed, Patrick V	2003	240,386	219,100	20,075										1,211		
University Auditor 11/28/1994 to Present	2004	223,019	219,100	1,825										2,094		
	2005	221,370	219,100											2,270		
Reese, Michael	2003	196,756	181,200	14,903										663		
Assistant Vice President - Strategic Communications 7/1/2000 to Present	2004	201,776	181,200	19,630										946		
	2005	200,407	181,200	18,120										1,087		
Standford, Richard B	2003															
Associate Vice President - ANR 1/1/2005 to Present	2004															
	2005	142,988	142,275											713		
Sudduth, Scott	2003	197,324	181,200	14,903		785								436		
Assistant Vice President - Federal Govt Relations 5/11/1998 to Present	2004	202,362	181,200	19,630		913								619		
	2005	200,942	181,200	18,120		913								709		
Swikes, Ellen S	2003	142,152	140,700											1,452		
Assistant Vice President - Academic Advancement 7/1/1991 to Present	2004	142,155	140,700											1,455		
	2005	143,387	141,283											2,104		
Van Ness, Robert	2003	230,824	227,313											3,511		
Associate Vice President - (Lab) Operations & Admin 11/2/1992 to Present	2004	284,287	280,000											4,287		
	2005	292,635	288,200											4,435		
Riverside																
Azzaretto, John	2003	150,034	148,500											1,534		

Legend: Approved by The Regents

The accompanying Notes are an integral part of these schedules.

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1a - SMG Members Governed by the Principles

Cash Compensation															Imputed Income		
Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits	
Vice Chancellor - Public Service and International Programs; Dean - University Extension, Interim Vice Chancellor - Administration 2/1/1993 to Present	2004	150,038	148,500											1,538			
	2005	156,904	149,117	6,249										1,538			
	2003	173,553	172,600											953			
	2004	173,555	172,600											955			
	2005	174,272	173,317											955			
Boldt, William Vice Chancellor - University Advancement 9/27/2004 to Present	2003																
	2004	48,214	38,182		1,621	8,050								361			
	2005	221,966	210,883		8,916									2,167			
	2003																
	2004	88,609	87,500											1,109			
Louis, Charles Vice Chancellor - Research 7/1/2004 to Present	2005	267,509	210,883				53,300							3,326			
	2003	162,790	162,400											390			
	2004	162,791	162,400											391			
	2005	163,637	163,083											554			
	2003																
Wartella, Ellen Executive Vice Chancellor & Provost 7/1/2004 to Present	2003	213,487	97,292		3,715		111,675							805			
	2004	245,798	234,467		8,916									2,415			
	2003																
	2004	133,726	124,164		8,916									646			
	2005	244,675	234,467		8,916									1,292			
Wiemann, John Vice Chancellor - Institutional Advancement 7/1/1995 to Present	2003	195,261	184,450		8,916									1,895			
	2004	194,815	184,000		8,916									1,899			
	2005	195,582	184,767		8,916									1,899			
	2003																
	2004	95,252	93,750								728			774			
Young, Michael Vice Chancellor Student Affairs 1/1/1990 to Present	2003	167,710	166,000											1,710			
	2004	167,313	165,600											1,713			
	2005	167,313	165,600											1,713			
	2003																
	2004																
Santa Cruz Hernandez, Francisco J. Vice Chancellor - Student Affairs- 7/1/1996 to Present	2003	175,775	165,000	9,155										1,620			
	2004	167,939	166,250											1,689			
	2005	180,403	168,700			10,000								1,703			
	2003	165,108	164,200											908			
	2004	165,111	164,200											911			
Jed-Michaels, Meredith M. Vice Chancellor - Planning and Budget- 7/1/2001 to Present	2005	165,794	164,883											911			
	2003	194,359	191,500											2,859			
	Dean - Physical and Biological Sciences, Acting-Executive Vice Chancellor, Executive Vice Chancellor 7/1/91 to Present	2004	194,541	191,500										3,041			
	2005	219,916	199,467	15,179	2,229									3,041			
	2003	214,619	197,900				13,591							3,128			
Miller, Robert C. Jr. Vice Chancellor - Research 9/15/01 to present	2004	209,752	197,900											3,136			
	2005	205,759	198,717				3,906							3,136			
	2003	198,125	183,512	13,600										1,013			
	Vani, Thomas Vice Chancellor - Business and Administrative Services, Acting Vice Chancellor - University Relations 8/1/96 to Present	2004	210,128	183,512	13,600		12,000							1,016			
	2005	200,375	184,277	15,082										1,016			
San Diego																	
Attiyeh, Richard Vice Chancellor - Research 7/1/1982 to Present	2003	197,804	191,967											5,837			
	2004	197,352	191,500											5,852			
	2005	198,152	192,300											5,852			

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1a - SMG Members Governed by the Principles

Cash Compensation															Imputed Income			
Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits		
Holmes, Edward Vice Chancellor - Health Sciences 9/1/2000 to Present	2003	502,430	311,367			186,150								4,913				
	2004	501,153	310,600			185,627								4,926				
	2005	561,988	311,900			245,162								4,926				
	2003	209,651	188,367		8,916	9,395								2,973				
	2004	211,483	187,900		8,916	9,395								5,272				
Kennel, Charles Vice Chancellor - Marine Sciences 2/1/1998 to Present	2005	203,329	188,683		8,916									5,730				
	2003	191,530	183,850	6,667										1,013				
	2004	204,416	183,400	20,000										1,016				
	2005	205,183	184,167	20,000										1,016				
	2003	178,000	175,233											2,767				
Watson, Joseph Vice Chancellor - Student Affairs 1/1/1991 to Present	2004	177,572	174,800											2,772				
	2005	180,440	175,533											4,907				
	2003	195,259	186,667	6,667										1,925				
	2004	208,130	186,200	20,000										1,930				
	2005	222,863	186,983	33,950										1,930				
San Francisco																		
Barclay, Steven Senior Vice Chancellor - Finance & Administration 4/1/1994 to Present	2003	258,839	247,400		8,916									2,523				
	2004	270,175	258,700		8,916									2,559				
	2005	323,698	271,533		8,916	40,500								2,749				
	2003	270,698	125,000			10,000	125,000	10,330						368				
	2004	570,834	500,000			40,000		20,000				300	8,326	2,208				
Kessler, David Dean - School of Medicine, Vice Chancellor - Medical Affairs 9/1/2003 to Present	2005	542,458	500,000			40,000						250		2,208				
	2003	232,180	219,975		8,916									2,245		1,044		
	2004	257,475	245,000		8,916									2,491		1,068		
	2005	258,960	246,383		8,916									2,539		1,122		
	2003	0																
Spaulding, Bruce Vice Chancellor - Advancement & Planning 2/29/1988 to Present	2004	421,924	239,928	34,152	7,430	138,138						2,000				276		
	2005	426,806	261,250		8,916	154,574								2,020		46		
	2003	0																
	2004	421,924	239,928	34,152	7,430	138,138						2,000				276		
	2005	426,806	261,250		8,916	154,574								2,020		46		
Washington, Eugene Executive Vice Chancellor 2/1/2004 to Present																		

Legend: Approved by The Regents

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1b - Other SMG Members and Selected Employees

Cash Compensation															Imputed Income		
Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits	
Other SMG Members and Selected Employees																	
Los Alamos National Laboratory																	
Beason, Douglas, Associate Director Threat Reduction, Division Leader, Associate Director 1/24/2005 to Present	2003																
	2004																
	2005	252,258	236,047			15,000								1,211			
	2003	261,076	257,005											4,071			
	2004	271,049	263,389	3,462											4,198		
Cobb, Donald Acting Deputy Director, Associate Director 1/1/2003 to Present	2005	299,978	280,384	15,000										4,594			
	2003	252,586	250,006											2,580			
	2004	262,514	259,851											2,663			
	2005	264,859	262,155											2,704			
	2003	225,339	200,003	24,232										1,104			
Mangeng, Carolyn Acting Associate Director Technical Services, Associate Deputy Director, Acting Deputy Director to Present	2004	243,672	211,204	30,000										2,488			
	2005	249,552	217,020	30,000										2,532			
	2003	234,290	233,004											1,286			
	2004	249,127	247,775											1,352			
	2005	253,579	252,197											1,382			
Seestrom, Susan Assoc. Director Weapons Physics, Division Leader, Acting Associate Director to Present	2003																
	2004	120,493	109,660	10,143										690			
	2005	252,336	250,956											1,380			
	2003																
	2004	172,702	116,348			55,000							859	495			
Tarantino, Frederick Principal Assoc. Director NWP 7/19/2004 to Present	2005	277,580	276,062											1,518			
	2003																
	2004																
	2005																
	2003																
Wallace, Terry Assoc. Director Strategic Research, Deputy Division Leader, Division Leader to Present	2004	183,907	168,298			15,000								609			
	2005																
	2003																
	2004																
	2005																
Lawrence Berkeley National Laboratory																	
Alivisatos, Paul Associate Lab Director 3/01/2005 to Present	2003																
	2004																
	2005	192,015	191,250											765			
	2003																
	2004	148,906	148,704											202			
Fernandez, Jeffrey Chief Financial Officer 4/01/2004 to Present	2005	228,947	227,696											1,251			
	2003	166,664	166,664														
	2004	269,058	264,000	2,334										2,724			
	2005	280,707	275,860	1,980										2,847			
	2003																
McGraw, David Associate Lab Director 1/01/2005 to Present	2004																
	2005	273,148	269,228											3,920			
	2003	235,500	234,000	1,500													
	2004	246,284	243,360	1,560										1,344			
	2005	256,167	253,140	1,630										1,397			
Simon, Horst Associate Lab Director 1/01/2004 to Present	2004	255,348	252,550	1,390										1,408			
	2005	269,855	266,472	1,912										1,471			
	2003																
	2004																
	2005																
Lawrence Livermore National Laboratory																	
Allain, Melissa Laboratory Counsel 8/12/2005 to Present	2003																
	2004																
	2005	120,407	68,727			51,680											
	2003																
	2004	72,486	72,203												283		
Bookless, William Associate Director, Safety & Environmental Protection	2003																
	2004																
	2005																
	2003																
	2004																

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005

1b - Other SMG Members and Selected Employees

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Imputed Income		
														Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
8/11/2004 to Present Branscomb, Elbert Associate Director Bioscience 2/09/2004 to Present	2005	249,524	248,166											1,358		
	2004	208,510	208,510													
	2003	260,833	260,833													
	2004	257,575	253,583											3,992		
	2005	273,545	269,300			7,782								4,150		
10/21/1991 to Present Cochran, Ronald Laboratory Executive Officer	2003	250,939	249,567											4,245		
	2004	261,578	260,157											1,372		
	2005	269,254	267,763											1,421		
	2003	245,249	244,666											1,471		
	2004	254,774	254,167											583		
7/01/2002 to Present Diaz De La Rubia, Tomas Associate Director, Chemistry & Material Science	2005	262,577	261,667											607		
	2003	250,128	249,233											910		
	2004	257,337	256,417											895		
	2005	263,858	262,917											920		
	2003	261,007	259,583											941		
8/01/2001 to Present Goodwin, Bruce Associate Director, Defense & Nuclear Technology	2004	271,229	269,750											1,424		
	2005	285,792	283,000											1,479		
	2003	232,767	232,767											2,792		
	2004	238,988	238,988													
	2005	244,833	244,833													
8/06/2001 to Present Hurd, Merna Associate Deputy Director, Operations	2003															
	2004															
	2005															
	2003															
	2004															
Associate Director, Nonproliferation, Arms Control & International Security Juzaitis, Raymond	2005	111,977	111,977													
	2003	50,127	49,710											417		
	2004	245,836	243,333											2,503		
	2005	255,928	252,083											3,845		
	2003															
Associate Director, Energy & Environment Long, Jane	2004	21,048	20,833											215		
	2005	253,580	251,000											2,580		
	2003	290,151	279,667											2,874		
	2004	292,472	289,500			7,610								2,972		
	2005	303,235	298,667											4,568		
Associate Director, National Ignition Facility Moses, Edward	2003															
	2004															
	2005	112,970	105,188			7,782										
	2003	76,918	72,421										4,152	345		
	2004	252,547	251,167											1,380		
Associate Director, Engineering Patterson, Steven	2005	261,819	259,167											2,652		
	2003															
	2004															
	2005	113,030	113,030													
	2003	240,275	238,967											1,308		
Associate Director - Administration & Human Resources, Chief Financial Officer Rakow, Linda	2004	250,991	249,617											1,374		
	2005	256,569	255,167											1,402		
	2003	233,129	230,750											2,379		
	2004	237,558	235,133											2,425		
	2005	243,335	239,667											3,668		
Berkeley																
Dean Social Sciences, Executive Dean College of Letters and Science Breslau, George W	2003	178,046	176,233											1,813		
	2004	178,966	175,800											1,816		
	2005	194,911	176,586	15,009								1,350		1,816		
	2003	276,524	275,000											1,524		
	2004	276,524	275,000											1,524		
Dean, Haas School of Business Campbell, Thomas J	2005	8,542	8,542													
	2003	164,100	161,767											2,333		
	2004															
	2005															
	2003															

The accompanying Notes are an integral part of these schedules.

Legend: Properly Approved

1b - Other SMG Members and Selected Employees

Cash Compensation																	Imputed Income			
Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits				
Associate Chancellor 1/1/1992 to Present	2004	172,519	158,000	12,000										2,519						
	2005	185,485	158,650	24,000										2,835						
	2003	119,783	118,558											1,225						
	2004	119,528	118,300											1,228						
	2005	120,978	119,750											1,228						
de Vries, Jan Vice Provost, Academic Affairs and Faculty Welfare, 7/1/2000 to Present	2003	184,147	181,450											2,697						
	2004	183,867	181,000											2,867						
	2005	182,976	180,826											2,150						
	2003		116,667																	
	2004	217,403					100,000							736						
Edley Jr., Christopher F. Dean, Boalt Hall School of Law 7/1/2004 to Present	2005	282,694	281,167											1,527						
	2003	193,565	190,833											2,732						
	2004	190,738	187,800											2,938						
	2005	191,313	188,583											2,730						
	2003																			
Harris, Charles B Dean, College of Chemistry 7/1/2005 to Present	2004																			
	2005	93,912	91,667											2,245						
	2003	158,193	151,130	6,283										780						
	2004	166,761	150,780	15,078										903						
	2005	168,160	152,166	15,078										916						
Holub, Robert C Dean, Undergraduate Division of the College of Letters and Science 7/1/2003 to Present	2003	81,694	81,333											361						
	2004	202,302	195,200	5,236										1,866						
	2005	202,389	196,017	4,528										1,864						
	2003																			
	2004	77,643	77,500											143						
Koshland, Catherine P Vice Provost, Academic Planning and Facilities 4/1/2004 to Present	2005	158,275	156,933											1,342						
	2003	178,046	176,233											1,813						
	2004	178,426	175,800											2,626						
	2005	179,089	176,533											2,556						
	2003	213,807	188,267	15,000				8,923						1,617						
Levi, Dennis M Dean, School of Optometry 8/15/2001 to Present	2004	214,185	187,800	15,045			9,400							1,940						
	2005	216,468	188,583	16,545			9,400							1,940						
	2003																			
	2004	72,869	72,667											202						
	2005	186,291	175,133	10,585										573						
Ludden, Paul W Dean, College of Natural Resources 7/1/2002 to Present	2003	207,093	198,000				8,000							1,093						
	2004	207,093	198,000				8,000							1,093						
	2005	208,548	198,833				8,000							1,715						
	2003	165,989	164,300											1,689						
	2004	165,592	163,900											1,692						
Masiach, Christina Vice Provost, Undergraduate Education 1/1/2001 to Present	2005	165,993	164,583											1,410						
	2003	155,976	153,683											2,293						
	2004	155,739	153,300											2,439						
	2005	156,169	153,933											2,236						
	2003	158,675	155,861											2,814						
McCredie, John W Associate Vice Chancellor, Information Systems and Technology 10/16/1992 to 1/31/06	2004	144,758	142,400											2,358						
	2005	147,070	143,060											4,010						
	2003	162,000	162,000																	
	2004	161,600	161,600																	
	2005	162,267	162,267																	
Midgley, James Dean, School of Social Welfare 1/1/1997 to Present	2003	186,757	183,850																	
	2004	186,315	183,400											2,907						
	2005	189,589	184,167	2,000								750		2,915						
	2003	224,946	207,758	17,000										2,672						
	2004	205,306	204,000											1,306						
Newton, Arthur R Dean, College of Engineering 7/1/2000 to Present	2005	248,296	247,200											1,086						
	2003																			
	2004	182,851	180,000											2,851						

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1b - Other SMG Members and Selected Employees

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Imputed Income		
														Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
Dean, Division of Biological Sciences of the College of Letters and Science	2004	182,851	180,000											2,851		
	2005	183,364	180,750											2,614		
Pearson, P David Dean, Graduate School of Education	2003	193,885	193,383											502		
	2004	195,957	192,900											3,057		
	2005	196,502	193,700											2,802		
	2003	167,605	167,000											605		
Dean, College of Letters and Science	2004	167,605	167,000											605		
	2005	168,496	167,700											796		
Saxenian, AnnaLee Dean, School of Information Management and Systems	2003															
	2004	129,813	129,167											646		
2005	2005	157,795	156,933											862		
	2003	173,457	170,817											2,640		
Dean, Graduate School of Journalism	2004	173,109	170,400											2,709		
	2005	175,478	171,117											4,361		
7/1/1996 to Present	2003	214,021	170,000				42,256							1,765		
	2004	171,765	170,000											1,765		
Dean, University Extension	2005	172,465	170,700											1,765		
9/1/2002 to Present	2003	290,182	266,000	24,182												
	2004	290,182	266,000	24,182												
Dean, School of Public Health	2005	287,901	267,100	20,801												
9/1/2002 to Present	2003	163,745	161,200											2,545		
	2004	163,350	160,800											2,550		
Assistant Chancellor, Legal Affairs	2005	164,017	161,467											2,550		
7/1/1991 to Present	2003															
	2004															
Associate Vice Chancellor, Information Systems and Technology	2005	0	0													
	12/1/2005 to Present															
Davis																
Biggart, Nicole Dean, Graduate School of Management	2003	100,000	100,000													
	2004	240,000	240,000													
7/1/2003 to Present	2005	241,000	241,000													
Drown, Steven Campus Counsel	2003	150,526	150,167											359		
	2004	153,019	152,500											519		
9/14/1996 to Present	2005	153,684	153,133											551		
	2003	263,978	179,793	43,600		37,335								3,250		
Senior Associate Director - Hospital and Clinics: Administration and Professional Services	2004	271,506	179,800	43,500		44,660								3,546		
	2005	267,731	180,550	43,500		40,133								3,548		
11/1/1986 to Present	2003	148,900	148,900													
	2004	148,900	148,900													
Dean, Graduate Studies	2005	159,449	159,449													
8/1/2002 to Present	2003	201,028	197,900													
	2004	209,686	197,900	8,550										3,128		
Vice Provost, Academic Personnel	2005	217,094	198,717	12,825										3,136		
	7/1/2002 to Present													5,552		
Ko, Winston Dean, Mathematical and Physical Sciences	2003	75,950	75,000											950		
	2004	182,851	180,000											2,851		
7/1/2003 to Present	2005	183,601	180,750											2,851		
Lacy, William Vice Provost, University Outreach and International Programs	2003	155,204	150,583					2,250						2,371		
	2004	157,455	155,000											2,455		
8/1/1999 to Present	2005	158,117	155,646											2,471		
	2003	263,072	218,200	17,917			26,650							305		
Dean, Engineering	2004	236,909	218,200	18,183										526		
	2005	238,083	219,116	18,222										745		
9/1/2002 to Present	2003	201,327	170,400				29,167							1,760		
	2004	186,365	170,400	14,200										1,765		
Dean, Education	2005	173,668	171,117											2,551		
8/15/2001 to Present	2003	301,310	253,750			43,775								3,785		
	2004	308,531	253,748											4,023		
Senior Associate Director, Hospital and Clinics: Financial Services Administration	2005	370,398	326,350			40,625								4,023		
	2/1/2002 to Present															

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1b - Other SMG Members and Selected Employees

Cash Compensation																	Imputed Income		
Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits			
Musallam, Nabil Senior Associate Director, Hospital and Clinics 3/1/1993 to Present	2003	267,101	171,332	54,534		41,235													
	2004	302,707	218,970	37,625		45,140								972					
	2005	300,508	224,233	35,100		38,550								2,625					
	2003	193,845	188,100												5,745				
	2004	193,861	188,100												5,761				
Osburn, Bennie Dean, Veterinary Medicine 9/1/1996 to Present	2005	207,586	201,825											5,761					
	2003	136,890	134,600								900			1,390					
	2004	135,993	134,600											1,393					
	2005	137,175	135,161											2,014					
	2003	194,387	192,400											1,987					
Perschbacher, Rex Dean, Law 7/1/1998 to Present	2004	194,392	192,400											1,992					
	2005	195,192	193,200											1,992					
	2003	249,912	192,892	20,250		35,635								1,135					
	2004	257,020	192,900	20,300		42,640								1,180					
	2005	251,425	193,700	20,300		36,244								1,181					
Sharrow, Marilyn University Librarian 8/1/1985 to Present	2003	163,268	161,600											1,668					
	2004	167,539	165,867											1,672					
	2005	171,196	168,700											2,496					
	2003	171,333	170,400											933					
	2004	171,344	170,400											944					
Sheffrin, Steven Dean, Social Sciences 7/1/1998 to Present	2005	172,745	171,117											1,628					
	2003	178,304	156,300	17,008										4,770					
	2004	177,455	156,300	15,700							226			5,166					
	2005	177,893	156,950	15,700							289			5,243					
	2003	142,252	140,800											1,452					
Springer, Sally Associate Chancellor 10/5/1987 to Present	2004	142,255	140,800											1,455					
	2005	144,945	143,490											1,455					
	2003	149,424	148,900											524					
	2004	158,038	150,000	7,500										538					
	2005	168,863	150,000	18,000										863					
Turner, Patricia Vice Provost, Undergraduate Studies, Interim Dean - Humanities 10/1/1999 to Present	2003	199,410	196,500											2,910					
	2004	199,620	196,500											3,120					
	2005	200,437	197,317											3,120					
Irvine																			
Alexopoulos, Nicolaos Dean Engineering 1/1/1997 to Present	2003	201,940	186,867	6,303									5,816	2,954					
	2004	204,898	186,400	15,536										2,962					
	2005	213,857	201,967	8,928										2,962					
	2003	185,150	170,017	14,133								1,000							
	2004	185,977	169,600	14,133										2,244					
Bryant, Susan Dean Biological Sciences 1/1/ 2000 to Present	2005	197,426	178,900	15,833										2,693					
	2003	397,132	292,517	100,000										4,615					
	2004	396,425	291,800	100,000										4,625					
	2005	401,205	293,017	100,000										8,188					
	2003	175,966	175,000											966					
Dosher, Barbara Dean Social Sciences 9/23/2002 to Present	2004	175,966	175,000											966					
	2005	186,877	175,733	10,178										966					
	2003	13,533	13,533																
	2004	164,832	162,400											2,432					
	2005	165,665	163,083											2,582					
Geocaris, Diane Counsel to the Chancellor 3/1/1990 to Present	2003	166,414	165,500											914					
	2004	166,016	165,100											916					
	2005	167,363	165,783											1,580					
	2003	224,210	197,183											472					
	2004	224,908	196,700											670					
Grosser, Joy Chief Information Officer UGIMC 8/28/2000 to Present	2005	228,962	197,517											709					
	2003	177,989	162,800	13,533										1,656					
	2004	177,615	162,400	13,533										1,682					
	2005	179,048	163,083	13,533										2,432					
	2003	341,183	266,350	26,600		46,768								1,465					

Schedule 1
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1b - Other SMG Members and Selected Employees

Cash Compensation																	Imputed Income			
Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits				
Chief Financial Officer UCMC 11/20/1995 to Present Lawrence, Karen Dean Humanities, 7/17/1998 to Present Lewis, Ellen Director Clinical Education 5/1/1984 To Present Munoff, Gerald Librarian 7/1/1998 to Present Polcano, Andrew, Dean Business, 8/1/2004 to Present Rayburn, Susan Executive Director of Clinical Enterprise 7/1/1997 to Present Reiser, Lisa Chief Patient Care Services Officer UCMC 9/1/1997 to Present Richardson, Debra Dean Information & Computer Sciences 3/31/2004 to Present Spiritus, Eugene Chief Medical Officer 8/1/1997 to Present Stern, Ronald Dean Physical Sciences 1/1/1998 to Present Zehntner, Maureen Acting Chief Executive Officer UCMC To Present	2004	338,677	265,700	26,600		43,845								2,532						
	2005	358,055	286,800	39,900		48,610								2,745						
	2003	177,221	162,800	13,533										888						
	2004	177,465	162,400	13,533										1,552						
	2005	178,298	163,063	13,533										1,682						
2003	130,039	128,017												2,022						
	2004	129,728	127,700											2,028						
	2005	131,822	128,233											3,589						
	2003	156,241	155,383											858						
	2004	155,861	155,000											861						
2005	162,602	161,117											1,485							
2003	152,379	91,667												712						
	2005	330,456	276,150	11,458			60,000	40,000						2,848						
	2003	200,195	175,733			22,789								1,673						
	2004	203,411	175,300			26,295								1,816						
	2005	204,256	176,033			26,407								1,816						
2003	190,928	167,917			22,613									398						
	2004	192,191	167,500			24,288								403						
	2005	194,004	168,200			25,233								571						
	2003																			
	2004	178,454	163,700	13,958										796						
2005	183,072	168,200	13,958										914							
2003	296,525	255,533			36,961									4,031						
	2004	295,900	254,900			36,961								4,039						
	2005	301,039	255,967			37,922						250		7,150						
	2003	184,731	168,717	14,025										1,739						
	2004	184,069	168,300	14,025										1,744						
2005	184,769	169,000	14,025										1,744							
2003	312,991	269,283			41,370									2,338						
	2004	382,469	328,042			51,708								2,719						
	2005	388,257	334,983			49,942								3,332						
	Los Angeles																			
	2003																			
2004																				
2005		207,345	191,143			16,001								201						
2003		223,924	206,700	17,224																
2004		217,897	206,700	11,197																
7/1/2001 to Present Cowan, Marie Dean, School of Nursing 1/1/1997 to Present Creem, Mitchell Associate Vice Chancellor & Chief Financial Officer, Medical Sciences 9/7/2004 to Present Crooks, Heidi Senior Associate Director, Operations and Patient Care Services 7/1/1996 to Present Davis, James Associate Vice Chancellor, Information Technology 3/6/2000 to Present Dhir, Vijay K. Dean, School of Engineering and Applied Sciences 3/1/2003 to Present Dorr, Aimee Dean, Graduate School Education and Information Studies 9/1/1999 to Present Fawzy, Fawzy	2005	223,925	206,700	17,225																
	2003	211,202	191,500	14,326											5,376					
	2004	203,068	191,500	5,716											5,852					
	2005	197,352	191,500												5,852					
	2003																			
2004	259,605	97,651					150,000	2,832						240		8,882				
	2005	552,517	415,800			83,160		50,568					1,549	1,440						
	2003	260,419	220,536	6,534		31,178								2,171						
	2004	241,035	212,368	2,450		23,024								3,193						
	2005	234,037	213,592			17,055								3,390						
2003	193,263	192,200												1,063						
	2004	193,265	192,200											1,065						
	2005	193,265	192,200											1,065						
	2003	231,162	206,625	22,458										2,079						
	2004	250,273	225,000	21,709										3,564						
2005	244,355	225,000	15,791											3,564						
2003	166,100	166,100																		
	2004	166,100	166,100																	
	2005	166,100	166,100																	
	2003	386,510	292,000	46,095		43,800								4,615						

The accompanying Notes are an integral part of these schedules.

Legend: Properly Approved

1b - Other SMG Members and Selected Employees

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards, and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Imputed Income		
														Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
Chief Executive Officer (Medical Director) Resnick Neuropsychiatric Hospital, Executive Vice Chair Department of Psychiatry and Biobehavioral Sciences, Associate Director Semel Institute for Neuroscience and Human Behavior 8/1/1995 to Present	2004	503,600	292,000	166,095												
	2005	366,080	292,000	46,095		40,880								4,625		
	2003													4,625		
	2004															
	2005	0	0													
Klove, Carol Chief Compliance Officer, UCLA Hospital System 12/19/2005 to Present	2003															
	2004															
	2005	0	0													
	2003	166,098	164,400											1,698		
	2004	166,103	164,400											1,703		
Levin, Lubbe Assistant Vice Chancellor, Campus Human Resources 4/15/2002 to Present	2005	172,205	164,743			5,000								2,462		
	2003	186,800	186,800													
	2004	186,800	186,800													
	2005	186,800	186,800													
	2003															
Nelson, Barbara Dean, School of Public Affairs 11/1/1996 to Present	2004	96,628	95,833											795		
	2005	233,447	230,000											3,447		
	2003	301,480	218,400	14,325		66,500								2,255		
	2004	288,167	218,400			66,500								3,267		
	2005	318,019	218,400	29,650		66,500								3,469		
O'Brien, Patricia Executive Dean, College of Letters and Science 7/1/2004 to Present	2003															
	2004	198,509	167,417	29,983										1,109		
	2005	216,888	210,000			1,000								5,888		
	2003	168,124	165,500											2,624		
	2004	168,129	165,500											2,629		
Park, No-Hee Dean, School of Dentistry 7/1/1998 to Present	2005	170,155	165,500											4,655		
	2003	222,557	191,500	30,000										1,057		
	2004	222,560	191,500	30,000										1,060		
	2005	223,328	191,500	30,000										1,828		
	2003	185,294	183,400											1,894		
Reisler, Emil Dean, Life Sciences 7/1/2004 to Present	2004	221,979	183,400			36,680								1,899		
	2005	221,979	183,400			36,680								1,899		
	2003															
	2004															
	2005	121,471	70,403				37,500	13,500						68		
Rosen, Robert Dean, School of Theater, Film & Television 8/1/1998 to Present	2003															
	2004	232,087	96,667													
	2005	425,000	290,000													420
	2003	215,061	187,445													
	2004	217,415	180,502	11,108		27,180								436		
Rosenstock, Linda Dean, School of Public Health 11/1/2000 to Present	2005	212,460	180,675			25,368								437		
	2003	190,648	176,800	11,050		31,166								619		
	2004	195,430	176,800	15,470										2,798		
	2005	179,675	176,800											3,160		
	2003													2,875		
Rothman, Judith Associate Vice Chancellor, Medical Sciences & Senior Associate Dean Finance and Administration 1/1/1997 to Present	2004															
	2005	250,411	223,661	5,419		18,881	23,750						725	545		1,905
	2003	72,302	47,500											327		
	2004	216,585	190,000											2,835		
	2005	193,010	190,000											3,010		
Rubin, Amir Chief Operating Officer - Medical Center 10/1/2005 to Present	2003	180,441	139,800	12,078		300		28,000						263		
	2004	175,910	175,000											910		
	2005	175,966	175,000											966		
	2003	183,939	182,200											1,739		
	2004	184,089	182,200											1,889		
Schill, Michael Dean, School of Law 8/1/2004 to Present	2005	184,089	182,200											1,889		
	2003															
	2004															
	2005															
	2003															
Shultz, James Director Physician Support Services 5/1/2000 to Present	2004	195,430	176,800	15,470										3,160		
	2005	179,675	176,800											2,875		
	2003															
	2004															
	2005															
Smith, Judith Dean, Honors and Undergraduate Programs & vice Provost, Undergraduate Education 10/1/1996 to Present	2003															
	2004															
	2005															
	2003															
	2004															
Staton, Paul Chief Financial Officer, UCLA Hospital System 3/1/2005 to Present	2005	250,411	223,661	5,419		18,881	23,750						725	545		1,905
	2003	72,302	47,500											327		
	2004	216,585	190,000											2,835		
	2005	193,010	190,000											3,010		
	2003	180,441	139,800	12,078		300		28,000						263		
Waterman, Christopher Dean, School of the Arts & Architecture 6/1/2003 to Present	2004	175,910	175,000											910		
	2005	175,966	175,000											966		
	2003	183,939	182,200											1,739		
	2004	184,089	182,200											1,889		
	2005	184,089	182,200											1,889		
Merced																

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005

1b - Other SMG Members and Selected Employees

Cash Compensation																	Imputed Income			
Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits				
Hakuta, Kenji Dean, Social Sciences, Humanities and Arts 7/1/2003 to Present	2003	76,493	75,833					18,333				750	323	337						
	2004	202,093	182,000					20,000						1,010						
	2005	203,010	182,000											1,010						
	2003	146,740	145,250											1,490						
	2004	146,396	144,900											1,496						
Miller, Robert Bruce University Librarian 4/1/2001 to Present	2005	146,396	144,900											1,496						
	2003	178,994	178,500											494						
	2004	178,500	178,500																	
	2005	178,829	178,500				7,500							329						
	2003	185,533	178,033																	
Wright, Jeffrey R Dean - Division of Engineering 9/1/2001 to Present	2004	177,600	177,600																	
	2005	177,600	177,600																	
	2003	146,155	142,450				2,917							788						
	2004	142,889	142,100											789						
	2005	142,889	142,100											789						
Office of the President																				
Blagden, Robert B Managing Director - Externally Managed Investments 7/7/2003 to Present	2003	144,640	88,478				55,000							1,162						
	2004	277,552	220,000			54,067								3,485						
	2005	337,998	223,917			110,596								3,485						
	2003	202,811	200,900											1,911						
	2004	202,974	200,900											2,074						
Coleman, Lawrence B. Vice Provost - Research 8/7/2001 to Present	2005	203,807	201,733											2,074						
	2003																			
	2004					10,000		14,572						360						
	2005	204,932	180,000																	
	2003																			
Goff, Lynda J. Exec Director and Faculty Assoc - Academic Affairs 8/25/2005 to Present	2004																			
	2005	71,506	51,506				20,000													
	2003	186,295	174,500					11,375						420						
	2004	183,000	174,500					8,080						420						
	2005	180,750	175,367					4,788						595						
Gruder, Charles L. Executive Director - Special Research Programs 11/1/1990 to Present	2003	150,706	148,367											2,339						
	2004	150,344	148,000											2,344						
	2005	150,961	148,617											2,344						
	2003	133,469	132,100											1,369						
	2004	133,473	132,100											1,373						
Hutner, Susanne L. Director, Long Range Resource Planning 7/1/1980 to Present	2005	133,473	132,100											1,373						
	2003	140,171	139,400											771						
	2004	140,173	139,400											773						
	2005	140,756	139,983											773						
	2003																			
Jaffe, Rory Scott Executive Director - Medical Services 10/1/2005 to Present	2004																			
	2005	36,768	36,667											101						
	2003	101,395	100,990											405						
	2004	176,676	175,000											1,676						
	2005	177,549	175,733											1,816						
Koonce Jr, James F.A131 Deputy Associate Vice President - Operations, Lab Mgmt 3/1/1998 to Present	2003	182,975	182,000											975						
	2004	225,201	224,000											1,201						
	2005	231,792	230,550											1,242						
	2003	188,033	188,033											none						
	2004	187,800	187,800											none						
Marcum, John Assoc Provost - Education Abroad Program 1/1/1990 to Present	2005	188,433	188,433											none						
	2003	125,259	123,300											1,959						
	2004	125,264	123,300											1,964						
	2005	125,764	123,300									500		1,964						
	2003	182,086	181,100											986						
Nelson,Ronald A. Director - Contracts and Admin, Lab Management 10/31/1994	2004	201,085	200,080											1,005						
	2005	205,020	203,150											1,870						
	2003	174,756	133,333			41,003								420						
	2004	292,142	200,000			91,102								1,040						
	2005																			

1b - Other SMG Members and Selected Employees

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Imputed Income		
														Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
4/1/2003, to Present	2005	351,492	206,150			144,238								1,104		
Stanton, Melvin L.	2003	274,825	226,251			46,273								2,301		
Asst Treasurer of the Regents	2004	331,878	225,700			102,811								3,367		
3/1/1997 to Present	2005	395,939	229,983			162,776								3,580		
Wedding, Randolph E.	2003	256,730	207,617			47,987								1,126		
Managing Director - Fixed Income Investments	2004	291,231	207,100			82,987								1,144		
2/25/1999 to Present	2005	338,885	216,392			121,345								1,148		
Withey, Lynne E.	2003	177,600	177,600													
Director - University Press	2004	177,600	177,600													
8/1/2002 to Present	2005	179,411	177,900			1,511										
Young, Randall B.	2003	191,015	188,200											2,815		
Assistant Treasurer - External Finance	2004	191,194	188,200											2,994		
3/1/1997 to Present	2005	191,194	188,200											2,994		
Zelmanowitz, Julius M.	2003	201,844	198,700											3,144		
Vice Provost - Academic Initiatives	2004	201,852	198,700											3,152		
9/15/1988 to Present	2005	226,654	199,533	23,969										3,152		
Justus, Joyce B.	2003															
Vice Provost - Admissions & Outreach	2004															
2/1/2005 to Present	2005	124,003	97,709					22,141						4,153		
Mara, Glenn Lawrence	2003															
Sr Associate (Special Asst) to VP for Lab Management	2004															
4/1/2005 to Present	2005	202,261	201,250											1,011		
Riverside																
Abbaschian, Reza	2003													0		
Dean, College of Engineering	2004													0		
7/1/2005 to Present	2005	140,331	48,831				91,500							0		
Angle, Steven	2003	183,222	172,600				10,000							622		
Dean, College of Natural & Agricultural Sciences	2004	183,223	172,600				10,000							623		
7/1/2001 to Present	2005	173,940	173,317											623		
Banker, Rajiv	2003	15,625				15,625								0		
Dean, Anderson Graduate School of Management; Special Assistant to the Chancellor	2004	291,572	240,417				50,000							1,155		
1/1/2004 to 1/18/2005	2005	150,462	145,833				4,167							462		
Bossert, Steven	2003															
Dean, Graduate School of Education	2004	72,844	63,599				9,245							0		
7/1/2004 to Present	2005	197,183	168,600				28,583							0		
Jackson, Ruth	2003	164,486	160,000											4,486		
University Librarian	2004	164,877	160,000											4,877		
10/15/2002 to Present	2005	165,544	160,667											4,877		
Rabenstein, Dallas	2003															
Dean, Graduate Division	2004	159,838	158,333											1,505		
3/1/2004 to Present	2005	193,810	190,800											3,010		
Santa Barbara																
Marshall, David	2003	170,848	156,983	13,050										815		
Dean, Humanities and Fine Arts	2004	196,941	180,157	15,917										867		
8/1/1996 to Present	2005	208,745	191,800	15,917										1,028		
Moskovits, Martin	2003	224,150	204,200	16,975										2,975		
Dean, Mathematical, Life, and Physical Sciences	2004	223,906	203,700	16,975										3,231		
9/1/2000 to Present	2005	224,756	204,550	16,975										3,231		
Oliver, Melvin	2003															
Dean, Social Sciences	2004	292,538	142,500				147,500							699		
3/1/2004 to Present	2005	208,442	190,800	15,833										1,809		
Pritchard, Sarah	2003	145,671	145,150											521		
University Librarian	2004	145,322	144,800											522		
4/1/1999 to Present	2005	146,754	145,400											754		
Sobek, Maria Herrera	2003															
Assoc. Vice Chancellor Diversity, Equity, and Academic Policy	2004	146,333	146,333													
8/1/2003 to Present	2005	110,208	110,208													
Tirrell, Matthew	2003	237,446	212,717	23,556										1,173		

1b - Other SMG Members and Selected Employees

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards and By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Imputed Income		
														Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
Dean, Engineering 9/1/1999 to Present	2004	213,376	212,200											1,176		
	2005	259,703	237,883	19,583										2,237		
Tobin, Ronald Assoc. Vice Chancellor Academic Programs 7/1/1989 to Present	2003	128,317	128,317													
	2004	128,000	128,000													
	2005	128,533	128,533													
Wyner, Alan Dean Undergraduate Studies 3/1/2002 to Present	2003	144,750	144,750													
	2004	145,166	144,400											766		
	2005	147,297	145,000											2,297		
Santa Cruz																
Ladusaw, William A. Vice Provost and Dean of Undergraduate Education 10/1/05 to Present	2003															
	2004															
	2005	26,667	26,667													
Merkley, Calvin L. (Larry) Vice Provost Information Technology- 2/10/03 to Present	2003	202,506	143,759	50,520		6,100								2,127		
	2004	181,736	178,900											2,836		
	2005	182,485	179,650											2,835		
Sandeen, Cathy A. Dean University Extension 9/1/00 to present	2003	166,540	139,800											503		26,237
	2004	167,461	139,800											504		27,157
	2005	141,111	140,363											728		
Sloan, Lisa Vice Provost and Dean of Graduate Studies 7/1/2005 to Present	2003															
	2004															
	2005	52,613	52,500											113		
Steel, Virginia University Librarian 10/1/05 to Present	2003															
	2004															
	2005	29,408	26,667				2,667							74		
San Diego																
Adler, Steven Provost, Warren College 7/1/2004 to Present	2003	42,440	42,300											140		
	2004	109,017	108,450											567		
Babakanian, Edward Medical Center Chief Information Officer 5/1/1995 to Present	2003	319,451	268,460			49,598								1,393		
	2004	304,968	257,816			44,686								2,466		
	2005	304,909	258,562			43,674								2,673		
Bernstein, Michael Dean, Arts & Humanities 9/1/2005 to Present	2003															
	2004													0		
	2005	40,000	40,000													
Cowhey, Peter Dean International Relations & Pacific Studies - 7/1/2002 to Present	2003	176,402	162,500	12,350										1,552		
	2004	179,682	162,500	15,500										1,682		
	2005	179,865	163,183	15,000										1,682		
Craig, Ann Provost, Eleanor Roosevelt College 7/1/1994 to Present	2003	129,135	127,817											1,318		
	2004	128,821	127,500											1,321		
	2005	129,354	128,033											1,321		
Davis, Rogers Assistant Vice Chancellor, Human Resources 7/6/1993 to Present	2003	139,814	137,633											2,181		
	2004	139,486	137,300											2,186		
	2005	140,053	137,867											2,186		
Drake, Paul Dean, Social Sciences 7/1/1995 to Present	2003	198,789	182,000	14,942										1,847		
	2004	196,928	179,300	14,942										2,686		
	2005	197,843	180,050	14,942										2,851		
Furtek, Edward Associate Vice Chancellor Government & Community Relations 4/1/1995 to Present	2003	161,020	159,467											1,553		
	2004	142,705	126,000			15,000								1,705		
	2005	132,248	131,090											1,158		
Giddings, Leland Director Managed Care 4/1/1999 to Present	2003	224,069	199,062			23,029								1,978		
	2004	227,010	191,173			33,856								1,981		
	2005	225,491	191,633			30,993								2,865		
Hellman, M. Boone Assistant Vice Chancellor Facilities Design & Construction 7/1/1993 to Present	2003	173,125	172,409											716		
	2004	158,174	157,320											854		
	2005	158,972	158,100											872		
Hofferber, Scott Medical Group Chief Operating Officer 2/11/1999 to Present	2003	187,918	164,190			23,348								380		
	2004	180,674	157,685			22,607								382		
	2005	185,976	158,606			26,988								382		
Hogan, Robert	2003	209,175	179,672			27,712								1,791		

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005

1b - Other SMG Members and Selected Employees

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Bonuses, Incentives, Awards By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Imputed Income		
														Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
Medical Center Associate Director	2004	204,020	172,536			29,688								1,796		
3/17/1997 - Present	2005	197,602	173,030			22,776								1,796		
Jackiewicz, Tom Associate Vice Chancellor Health Sciences Finance & Administration	2003	352,760	284,900			46,893	20,000							967		
7/1/2002 to Present	2004	328,212	284,200			42,986								1,026		
Larson, Donald Assistant Vice Chancellor & Controller	2005	332,308	285,383			45,899								1,026		
8/31/1992 to Present	2003	138,443	137,033											1,410		
Lytle, Cecil Provost, Marshall College	2004	138,114	136,700											1,414		
7/1/1988 to 12/31/2005	2005	138,681	137,267											1,414		
Macagno, Eduardo Dean, Biological Sciences	2003	137,935	128,217				8,400							1,318		
1/1/2001 to Present	2004	129,221	127,900											1,321		
McAfee, Thomas Physician-in-Chief	2005	129,754	128,433											1,321		
8/19/2002 to Present	2003	202,805	191,967	7,979										2,859		
Middleton, Mary Medical Center Associate Director	2004	210,499	191,500	15,958										3,041		
5/1/1993 to Present	2005	210,571	192,300	15,230										3,041		
Moran, Dennis Medical Center Associate Director	2003	380,522	324,997			53,625								1,170		730
12/1/1993 to Present	2004	326,167	324,997											1,170		
Parode, Ann Campus Counsel	2005	424,908	326,348			96,770								1,690		
1/2/1997 to Present	2003	227,783	194,806			30,047								2,930		
Sakai, David Medical Center Chief Financial Officer	2004	222,243	187,075			32,190								2,978		
2/1/1997 to Present	2005	215,288	187,615			24,695								2,978		
Schottlander, Brian University Librarian	2003	190,485	163,369	250		25,996								870		
9/20/1999 to Present	2004	185,005	156,894	200		26,407								1,504		
Seible, Frieder Dean, School of Engineering	2005	185,413	157,792	200		25,790								1,631		
4/1/2003 to Present	2003	150,767	150,767											0		
Smith, Susan Provost, Muir College	2004	150,400	150,400											0		
7/1/2003 to Present	2005	151,033	151,033											0		
Sullivan, Robert Dean, School of Management	2003	372,003	305,404	13,360		48,577								4,662		
1/1/2003 to Present	2004	348,069	293,280	3,330		46,786								4,673		
Taylor, Palmer Dean, School of Pharmacy and Pharmaceutical Sciences	2005	349,290	294,130	3,330		47,547								4,283		
9/1/2002 to Present	2003	153,208	152,367	6,250										841		
Thiemens, Mark Dean, Physical Sciences	2004	159,095	152,000	6,250										845		
7/1/1991 to Present	2005	165,978	152,633	12,500										845		
Walshok, Mary Associate Vice Chancellor, Public Programs	2003	173,244	153,333	19,167										744		
1/1/1991 to Present	2004	250,442	230,000	19,167										1,275		
Wienhausen, Gabriele Provost, Sixth College	2005	257,930	230,967	19,167		6,521								1,275		
7/1/2000 to Present	2003															
Wulbert, Daniel Provost, Revelle College	2004															
7/1/2003 to Present	2005															
San Francisco																
Attitison, C. Cliff Dean of Graduate Division & Assoc Vice Chancellor Student Academic Affairs.	2003	181,943	179,100											2,843		
	2004	186,951	179,100			5,000								2,851		

Schedule 1
Schedule of SMG Compensation for Calendar Years 2003, 2004 and 2005
1b - Other SMG Members and Selected Employees

Name, Position, SMG Date	Year	Total Taxable Income	Base Salary	Additional Salary	Automobile Allowance	Cash Compensation							Imputed Income			
						Bonuses, Incentives, Awards By Agreement Payments	Relocation & Housing Allowance	Temporary Housing Allowance	Senior Manager Severance Pay Plan Distribution	Other Severance Pay	Terminal Vacation Pay	Honoraria	Taxable Moving Expenses	Life Insurance	Leased Automobile	Other Non-Cash Fringe Benefits
11/01/1992 to 12/31/2005	2005	182,784	179,933											2,851		
Bertolami, Charles N.	2003	286,465	241,900			43,500								1,065		
Dean - School of Dentistry	2004	289,237	241,900			43,500						2,000		1,837		
7/1/1995 to Present	2005	288,946	243,033											2,413		
Butter, Karen A.	2003	172,226	170,600											1,626		
University Librarian	2004	177,365	170,600			5,000								1,765		
10/1/2000 to Present	2005	173,642	171,317			560								1,765		
Canning, Marcia J.	2003	176,745	172,600			2,500								1,645		
Chief Campus Counsel	2004	181,385	172,600			7,000								1,785		
6/1/2001 to Present	2005	185,435	173,650			10,000								1,785		
Dracup, Kathleen A.	2003	194,600	191,567											3,033		
Dean School of Nursing	2004	193,418	190,377											3,041		
3/27/2000 to Present	2005	195,041	192,000											3,041		
Harris, John	2003															
Chief Strategic Planning Officer - Med Center Admin	2004															
8/1/2005 to Present	2005	111,551	86,206			25,000								345		
Jones, Kenneth M.	2003	362,706	320,285											2,947		
Chief Financial Officer - Med Center Admin	2004	370,755	308,422			59,134								3,199		
2/18/2001 to Present	2005	359,681	310,042			46,440								3,199		
Kimble, Mary Anne	2003	190,045	188,100											1,945		
Dean - School of Pharmacy	2004	190,250	188,100									200		1,950		
10/1/1998 to Present	2005	190,933	188,983											1,950		
Lopez, Randy L.	2003	176,298	172,900			2,500								898		
Associate Vice Chancellor - Administration	2004	191,145	172,900			17,290								955		
11/1/2003 to Present	2005	203,012	184,767											955		
Lotenero, Lawrence J.	2003	280,146	252,007			26,796								1,343		
Chief Information Officer	2004	281,292	242,674			37,271								1,347		
8/27/2001 to Present	2005	282,821	243,958			36,540								2,323		
Marshall, Sally J.	2003															
Associate Vice Chancellor - Academic Affairs	2004															
2/1/2005 to Present	2005	239,396	186,826	8,214		43,293								1,063		
Ring, Ernest J.	2003															
Chief Medical Officer - Med Center Admin	2004	105,169	102,724	1,877												568
9/1/2004 to Present	2005	401,164	350,523			43,750								5,560		1,331
Ryba, Tomi	2003	415,724	367,546			46,900								1,278		
Chief Operating Officer - Med Center Admin	2004	417,962	363,933			62,178								1,851		
2/4/2002 to Present	2005	411,072	355,812			53,295								1,965		
Shivers, Jed M.	2003															
Sr Associate Dean - Administration	2004	87,205	78,807					7,000					1,141	257		
8/23/2004 to Present	2005	286,659	285,633											1,026		
Vermillion, Eric B.	2003															
Assoc Vice Chancellor - Finance	2004	201,492	183,342			18,150										
11/1/2004 to Present	2005	205,494	195,817			8,000								1,677		
Wittenberg, Catherine	2003	171,268	161,694			9,206								368		
Chief Nursing & Patient Care Service Officer	2004	253,745	212,389			38,163								3,193		
9/14/03 to Present	2005	248,876	213,506			31,980								3,390		

Schedule 2
Schedule of Other Employment Arrangements

2a - SMG Members Governed by the Principles

Name	Last Position Held	Travel Insurance	Home Loan Programs	UC-Provided Housing	Senior Manager Severance Payment Plan Accrual	Individualized Severance	Post-Separation Employment	Supplemental Retirement	Specialized Health Benefits	Sabbatical Benefits	Supplemental Vacation	Other
SMG Members Governed by the 1993 Principles												
Lawrence Berkeley National Laboratory												
Fleming, Graham	Deputy Director, LBNL	•	•		•							
Lawrence Livermore National Laboratory												
Murray, Cherry	Deputy Director, Science & Technology	•			•							
Shotts, Wayne	Deputy Director, Operations	•			•							
Berkeley												
Burnside, Mary Beth	Vice Chancellor, Research	•								•		
Denton, Edward	Vice Chancellor, Facility Services	•			•						•	
Gray, Paul	Executive Vice Chancellor and Provost	•			•					•		
McQuade, Donald	Vice Chancellor, University Relations	•								•		
Padilla, Genero	Vice Chancellor, Student Affairs	•			•					•		
Davis												
Hinshaw, Virginia	Provost and Executive Vice Chancellor	•			•					•	•	
Klein, Barry	Vice Chancellor - Research	•								•		
Meyer, John	Vice Chancellor - Resource Mngt and Planning	•			•							
Nosek, Stan	Vice Chancellor - Administration	•			•							
Pomeroy, Claire	VC - Human Health Services and Dean - Medicine	•								•	•	
Sakaki, Judy	Vice Chancellor - Student Affairs	•	•		•							
Irvine												
Brase, Wendell	Vice Chancellor Admin & Business Svc	•	•		•							
Dormaier, Roy	Vice Chancellor Planning & Budget	•	•		•							
Gomez, Manuel	Vice Chancellor Student Affairs	•			•							
Gottfredson, Michael	Executive Vice Chancellor & Provost	•	•							•		
Mitchell, Thomas	Vice Chancellor University Advancement	•	•		•	•						
Parker, William	Vice Chancellor Research & Grad Studies	•			•							
Los Angeles												
Blackman, Peter	Vice Chancellor, Administration/Capital Programs	•	•		•							
Eicher, Michael	Vice Chancellor, External Affairs	•	•		•							
Levey, Gerald	Vice Chancellor and Dean, Medical Sciences	•	•		•				•			
Mandel, Joseph	Vice Chancellor, Legal Affairs	•			•							•
Mitchell-Kernan, Claudia	Vice Chancellor and Dean, Graduate Division	•			•					•		
Montero, Janina	Vice Chancellor, Student Affairs	•			•						•	
Morabito, Sam	Vice Chancellor, Business and Administrative Services	•	•		•							
Neuman, Daniel	Executive Vice Chancellor and Provost	•	•		•					•		
Olsen, Steven	Vice Chancellor, Finance and Budget	•	•		•							

Legend:

• Indicates employee is entitled to benefit
• Approved by The Regents

The accompanying Notes are an integral part of these schedules.

Schedule 2

2a - SMG Members Governed by the Principles

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The accompanying Notes are an integral part of these schedules.

Legend:

- Indicates employee is entitled to benefit
- Approved by The Regents

Schedule 2
Schedule of Other Employment Arrangements
2a - SMG Members Governed by the Principles

Santa Cruz											
Hernandez, Francisco J.	Vice-Chancellor-Student Affairs	•	•	•	•						
Jed-Michaels, Meredith M.	Vice Chancellor-Planning and Budget	•	•	•							
Kliger, David S.	Executive Vice Chancellor	•								•	
Miller, Robert C. Jr.	Vice Chancellor- Research	•						•			
	Vice Chancellor- Business and Administrative Services and Acting Vice Chancellor-University Relations	•								•	
Vani, Thomas		•	•								
San Diego											
Attiyeh, Richard	Vice Chancellor Research	•			•					•	
Holmes, Edward	Vice Chancellor Health Sciences	•				•				•	•
Kennel, Charles	Vice Chancellor Marine Sciences	•	•							•	
Relyea, Steven	Vice Chancellor Business Affairs	•			•						
Watson, Joseph	Vice Chancellor Student Affairs	•			•					•	
Woods, John	Vice Chancellor Resource Management & Planning	•			•						
San Francisco											
Barclay, Stephen	Senior Vice Chancellor - Finance & Administration	•	•		•						
Kessler, David	Dean - School of Medicine	•	•			•				•	
Spaulding, Bruce	Vice Chancellor - Advancement & Planning	•	•		•						
Washington, Eugene	Executive Vice Chancellor	•							•	•	

Legend:

• Indicates employee is entitled to benefit

• Approved by The Regents

Schedule 2

Schedule of Other Employment Arrangements

2b - Other SMG Members and Selected Employees

Name	Last Position Held	Travel Insurance	Home Loan Programs	UC- Provided Housing	Senior Manager Severance Payment Plan Accrual	Individualized Severance	Post-Separation Employment	Supplemental Retirement	Specialized Health Benefits	Sabbatical Benefits	Supplemental Vacation	Other
Other SMG Members and Select Employees												
Los Alamos National Laboratory												
Beason, Douglas	Assoc. Director Threat Reduction	•			•							
Cobb, Donald	Acting Deputy Director	•			•							
Immele, John	Deputy Director National Security	•			•		•					
Mangeng, Carolyn	Acting Assoc. Director Technical Services	•			•							
Marquez, Richard	Assoc. Director Administration	•			•							
Seestrom, Susan	Assoc. Director Weapons Physics	•			•							
Tarantino, Frederick	Principal Assoc. Director Nuclear Weapons Program	•			•							
Wallace, Terry	Assoc. Director Strategic Research	•			•							
Lawrence Berkeley National Laboratory												
Alivisatos, Paul	Associate Lab Director, LBNL	•			•							
Fernandez, Jeffrey	CFO - LBNL	•			•							
Gray, Joe	Associate Lab Director, LBNL	•			•							
McGraw, David	Associate Lab Director, LBNL	•			•							
Siegrist, James	Associate Lab Director, LBNL	•			•							
Simon, Horst	Associate Lab Director, LBNL	•			•							
Lawrence Livermore National Laboratory												
Allain, Melissa	Laboratory Counsel	•	•		•							
Bookless, William	Associate Director, Safety & Environmental Protection	•			•							
Branscomb, Elbert	Associate Director Bioscience	•			•							
Cochran, Ronald	Laboratory Executive Officer	•			•							
Crawford, Dona	Associate Director Computations	•			•							
Diaz De La Rubia, Tomas	Associate Director, Chemistry & Material Science	•			•							
Goldstein, William	Associate Director, Physics & Advanced Technology	•			•							
Goodwin, Bruce	Associate Director, Defense & Nuclear Technology	•			•							
Hurd, Merna	Associate Deputy Director, Operations	•			•							
Juzaitis, Raymond	Associate Director, Nonproliferation, Arms Control & International Security	•			•							
Leary, David	Associate Director, Laboratory Services	•			•							
Long, Jane	Associate Director, Energy & Environment	•			•							
Miller, George	Associate Director, at Large	•			•							
Moses, Edward	Associate Director, National Ignition Facility	•			•							
Patterson, Steven	Associate Director, Engineering	•	•		•							
Rakow, Linda	Chief Financial Officer	•			•							
Tulk, Janet	Associate Director, Administration & Human Resources	•			•							

Legend:



Indicates employee is entitled to benefit



Properly Approved

The accompanying Notes are an integral part of these schedules.

Schedule 2
Schedule of Other Employment Arrangements

2b - Other SMG Members and Selected Employees

Name	Last Position Held	Travel Insurance	Home Loan Programs	UC- Provided Housing	Senior Manager Severance Payment Plan Accrual	Individualized Severance	Post-Separation Employment	Supplemental Retirement	Specialized Health Benefits	Sabbatical Benefits	Supplemental Vacation	Other
Yunker, Leland	Associate Deputy Director, Science & Technology	●			●							
Berkeley												
Breslaue, George	Dean, Social Sciences and Executive Dean, College of Letters and Science	●								●		
Campbell, Thomas	Dean, Haas School of Business	●								●	●	
Cummins, John	Associate Chancellor	●			●							
Davis, Barbara	Assistant Vice Provost, Undergraduate Education	●			●							
de Vries, Jan	Vice Provost, Academic Affairs and Faculty Welfare	●								●		
Edley Jr., Christopher	Dean, Boalt Hall School of Law	●	●							●	●	
Fraker, Harrison	Dean, College of Environmental Design	●	●		●					●	●	
Harris, Charles	Dean, College of Chemistry	●								●		
Harrison, Victoria	Executive Director/Chief of Police, Public Safety and Transportation	●			●							
Holub, Robert	Dean, Undergraduate Division of the College of Letters and Science	●								●		
Koshland, Catherine	Vice Provost, Academic Planning and Facilities	●								●		
Leonard, Thomas	University Librarian	●								●		
Levi, Dennis	Dean, School of Optometry	●	●							●	●	
Lie, John	Dean, International and Area Studies	●	●							●	●	
Ludden, Paul	Dean, College of Natural Resources	●	●							●	●	
Maslach, Christina	Vice Provost, Undergraduate Education	●								●		
Mason, Mary Ann	Dean, Graduate Division	●								●		
McCredie, John	Associate Vice Chancellor, Information Systems and Technology	●			●							
Midgley, James	Dean, School of Social Welfare	●								●	●	
Nacht, Michael	Dean, Goldman School of Public Policy	●	●							●	●	
Newton, Arthur	Dean, College of Engineering	●								●		
Owen, W. Geoffrey	Dean, Division of Biological Sciences of the College of Letters and Science	●								●		
Pearson, P. David	Dean, Graduate School of Education	●	●							●	●	
Richards, Mark	Dean, Division of Physical Sciences of the College of Letters and Science	●								●	●	
Saxenian, AnnaLee	Dean, School of Information Management and Systems	●								●		
Schell, Orville	Dean, Graduate School of Journalism	●								●	●	
Sherwood, James	Dean, University Extension	●	●		●							
Shortell, Stephen	Dean, School of Public Health	●								●	●	
Smith, Michael	Assistant Chancellor, Legal Affairs	●			●							
Waggener, Shelton	Associate Vice Chancellor, Information Systems and Technology	●			●							
Davis												

Legend:
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 ● Properly Approved

Schedule 2
Schedule of Other Employment Arrangements

2b - Other SMG Members and Selected Employees

Name	Last Position Held	Travel Insurance	Home Loan Programs	UC- Provided Housing	Senior Manager Severance Payment Plan Accrual	Individualized Severance	Post-Separation Employment	Supplemental Retirement	Specialized Health Benefits	Sabbatical Benefits	Supplemental Vacation	Other
Biggart, Nicole	Dean - Graduate School of Management	•								•		
Drown, Steven	Campus Counsel	•			•							
Duruisseau, Shelton	Senior Associate Director - Hospital and Clinics: Administration and Professional Services	•			•							
Gibeling, Jeffery	Dean - Graduate Studies	•								•		
Horwitz, Barbara	Vice Provost - Academic Personnel	•								•		
Ko, Winston	Dean - Mathematical and Physical Sciences	•								•		
Lacy, William	Vice Provost - University Outreach and International Programs	•								•	•	
Lavernia, Enrique	Dean - Engineering	•								•	•	
Levine, Harold	Dean - Education	•								•		
McGowan, William	Associate Director/CFO - Hospital and Clinics: Financial Services Administration	•			•							
Musallam, Nabil	Senior Associate Director - Hospital and Clinics: Clinical Operations	•			•							
Osburn, Bennie	Dean - Veterinary Medicine	•								•		
Pendleton, Dennis	Dean - University Extension	•			•							
Perschbacher, Rex	Dean - Law	•								•		
Robinson, Carol	Senior Associate Director - Hospital and Clinics: Patient Care Services	•			•							
Sharrow, Marilyn	University Librarian	•			•							
Sheffrin, Steven	Dean - Social Sciences	•								•		
Shimek, Dennis	Senior Associate Vice Chancellor - Human Resources	•			•							
Springer, Sally	Associate Chancellor	•			•							
Turner, Patricia	Dean - Humanities, Arts and Cultural Studies	•	•							•		
Van Alfen, Neal	Dean - Agricultural and Environmental Sciences	•								•	•	
Irvine												
Alexopoulos, Nicolaos	Dean - Engineering	•	•		•					•		
Bryant, Susan	Dean - Biological Sciences	•								•		
Cesario, Thomas	Dean - Medicine	•			•					•		
Doshier, Barbara	Dean - Social Sciences	•								•		
Fernandez, Nohema	Dean - Arts	•								•		
Geocaris, Diane	Counsel to the Chancellor	•			•							
Grosser, Joy	Chief Information Officer UCIMC	•	•		•							
Huff, Ronald	Dean - Social Ecology	•								•		
King, Ronald	Chief Financial Officer UCIMC	•			•							
Lawrence, Karen	Dean - Humanities	•								•		
Lewis, Ellen	Director Clinical Education	•			•							
Munoff, Gerald	University Librarian	•	•		•					•		

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Schedule 2

Schedule of Other Employment Arrangements

2b - Other SMG Members and Selected Employees

Name	Last Position Held	Travel Insurance	Home Loan Programs	UC- Provided Housing	Senior Manager Severance Payment Plan Accrual	Individualized Severance	Post-Separation Employment	Supplemental Retirement	Specialized Health Benefits	Sabbatical Benefits	Supplemental Vacation	Other
Policano, Andrew	Dean - Business	•	•							•		
Rayburn, Susan	Executive Director of Clinical Enterprise	•			•							
Reiser, Lisa	Chief Pt Care Services Officer UCIMC	•			•							
Richardson, Debra	Dean - Information & Computer Sciences	•	•							•		
Spiritus, Eugene	Chief Medical Officer UCIMC	•			•							
Stern, Ronald	Dean - Physical Sciences	•	•		•					•		
Zehntner, Maureen	Acting Chief Executive Officer UCIMC	•			•							
Los Angeles												
Carpenter, Katherine	Chief Administrative Officer, Medical Sciences	•			•							
Chan, Tony	Dean, Physical Sciences	•								•		
Cowan, Marie	Dean, School of Nursing	•			•					•		
Creem, Mitchell	Chief Financial Officer, Medical Sciences	•			•	•						
Crooks, Heidi	Chief Patient Care Services Officer, Medical Center	•			•							
Davis, James	Associate Vice Chancellor, Information Technology	•	•									
Dhir, Vijay K	Dean, School of Engineering and Applied Sciences	•								•		
Dorr, Aimee	Dean, Graduate School of Education and Info Studies	•								•		
Fawzy, Fawzy	Director	•			•					•		
Klove, Carol	Chief Compliance Officer - UCLA Hospital System	•			•							
Levin, Lubbe	Assistant Vice Chancellor, Campus HR	•			•							
Nelson, Barbara	Dean, School of Public Affairs	•	•		•					•		
O'Brien, Patricia	Executive Dean, College of Letters and Science	•	•							•		
Park, No-Hee	Dean, School of Dentistry	•								•		
Reisler, Emil	Dean, Division of Life Sciences	•								•		
Rosen, Robert	Dean, School of Theater, Film and Television	•								•		
Rosenstock, Linda	Dean, School of Public Health	•								•		
Rothman, Judith	Associate Vice Chancellor, Medical Sciences	•	•		•							
Rubin, Amir	Chief Operating Officer, UCLA Hospital System	•			•							
Schill, Michael	Dean, School of Law	•	•							•		
Shultz, James	Associate Director, UCLA Healthcare	•			•							
Smith, Judith	Vice Provost	•								•		
Staton, Paul	Chief Financial Officer, UCLA Hospital System	•			•							•
Strong, Gary	University Librarian	•			•						•	
Waterman, Christopher	Dean, School of the Arts and Architecture	•								•		
Waugh, Scott	Dean, School of Social Sciences	•			•					•		
Merced												
Hakuta, Kenji	Dean, Social Sciences, Humanities and Arts	•									•	•
Miller, Robert	University Librarian	•			•							

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The accompanying Notes are an integral part of these schedules.

Schedule 2
Schedule of Other Employment Arrangements

2b - Other SMG Members and Selected Employees

Name	Last Position Held	Travel Insurance	Home Loan Programs	UC- Provided Housing	Senior Manager Severance Payment Plan Accrual	Individualized Severance	Post-Separation Employment	Supplemental Retirement	Specialized Health Benefits	Sabbatical Benefits	Supplemental Vacation	Other
Pallavicini, Maria	Dean - Natural Sciences	•	•							•		•
Wright, Jeffrey	Dean - Division of Engineering	•	•								•	•
Young, Janet	Assistant Chancellor and Chief of Staff	•	•		•							
Office of the President												
Blagden Robert	Managing Director - Externally Managed Investments	•			•							
Coleman, Lawrence	Vice Provost - Research	•	•							•		
Crickette, Grace	Chief Risk Officer (Director)	•			•						•	•
Goff, Lynda	Exec Director and Faculty Assoc - Academic Affairs	•								•		•
Greenstein, Daniel	Assoc Vice Provost - California Digital Library	•			•							
Gruder, Charles	Executive Director - Special Research Programs	•	•		•							
Heinecke, Trudis	Director - Long Range Resource Planning	•			•							
Hutner, Susanne	Assoc Vice Provost for Major Research	•			•							
Jaffe, Rory	Executive Director - Medical Services	•			•							
Jester, Pamela	Director - Continuing Educ of the Bar	•			•							
Justus, Joyce	Vice Provost - Admissions & Outreach	•	•				•					
Koonce Jr., James	Deputy Associate Vice President - Lab Mgmt	•			•							
Mara, Glenn	Special Asst to VPLM	•			•		•					
Marcum, John	Assoc Provost - Education Abroad Program	•			•							
Mears, David	Director - Research Administration	•			•							
Nelson, Ronald	Director - Contracts and Admin, Lab Management	•			•							
Phillips, Jesse	Managing Director - Investment Risk Management	•	•		•							
Stanton, Melvin	Asst Treasurer of the Regents	•			•							
Wedding, Randolph	Managing Director - Fixed Income Investments	•			•							
Withey, Lynne	Director - University Press	•			•							
Young, Randall	Assistant Treasurer - External Finance	•			•							
Zelmanowitz, Julius	Vice Provost - Academic Initiatives	•	•		•	•						
Riverside												
Abbashian, Reza	Dean, College of Engineering	•	•							•	•	
Angle, Steven	Dean, College of Natural & Agricultural Sciences	•	•							•		
Banker, Rajiv	Dean, Anderson Graduate School of Management; Special Assistant to the Chancellor	•								•		
Bossert, Steven	Dean, Graduate School of Education	•	•							•	•	
Jackson, Ruth	University Librarian	•			•							
Rabenstein, Dallas	Dean, Graduate Division	•								•		
Santa Barbara												

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Schedule 2
Schedule of Other Employment Arrangements

2b - Other SMG Members and Selected Employees

Name	Last Position Held	Travel Insurance	Home Loan Programs	UC- Provided Housing	Senior Manager Severance Payment Plan Accrual	Individualized Severance	Post-Separation Employment	Supplemental Retirement	Specialized Health Benefits	Sabbatical Benefits	Supplemental Vacation	Other
Herrera-Sobek, Maria	Associate Vice Chancellor Diversity, Equity, and Academic Policy	•	•							•		
Marshall, David	Executive Dean Letters and Science, Dean Humanities and Fine Arts	•								•	•	
Moskovits, Martin	Dean - Mathematical, Life and Physical Sciences	•	•							•	•	
Oliver, Melvin	Dean - Social Sciences	•	•							•		
Pritchard, Sarah	University Librarian	•	•		•					•		
Tirrell, Matthew	Dean - Engineering	•								•	•	
Tobin, Ronald	Associate Vice Chancellor Academic Programs	•								•		
Wyner, Alan	Dean - Undergraduate Studies	•								•		
Santa Cruz												
Ladusaw, William A.	Vice Provost and Dean of Undergraduate Education	•					•			•		
Merkley, Calvin L.	Vice Provost Information Technology	•			•							
Sandeen, Cathy A.	Dean-University Extension	•			•							•
Sloan, Lisa	Vice Provost and Dean of Graduate Studies	•					•			•		
Steel, Virginia	University Librarian	•	•		•							
San Diego												
Adler, Steven	Provost Warren College	•								•		
Babakanian, Edward	Medical Center CIO	•			•							
Bernstein, Michael	Dean - Arts & Humanities	•								•		
Cowhey, Peter	Dean - International Relations & Pacific Studies	•	•							•		
Craig, Ann	Provost - Eleanor Roosevelt College	•			•					•		
Davis, Rogers	Assistant Vice Chancellor Human Resources	•			•							
Drake, Paul	Dean - Social Sciences	•			•					•		
Furtek, Edward	Associate Vice Chancellor Government & Community Relations	•			•							
Giddings, Leland	Director - Managed Care	•			•	•						
Hellman, M. Boone	Assistant Vice Chancellor Facilities Design & Construction	•			•							
Hofferber, Scott	Medical Group Chief Operating Officer	•			•	•						
Hogan, Robert	Medical Center Associate Director	•			•							
Jackiewicz, Thomas	Associate Vice Chancellor Health Sciences Finance & Administration	•			•	•						
Larson, Donald	Assistant Vice Chancellor & Controller	•			•							
Lytle, Cecil	Provost - Marshall College	•			•					•		
Macagno, Eduardo	Dean - Biological Sciences	•	•							•	•	
McAfee, Thomas	UCSDHC Physician-in-Chief	•			•	•						
Middleton, Mary	Medical Center Associate Director	•			•							
Moran, Dennis	Medical Center Associate Director	•			•							
Parode, Ann	Campus Counsel	•			•						•	

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Schedule 2

Schedule of Other Employment Arrangements

2b - Other SMG Members and Selected Employees

Name	Last Position Held	Travel Insurance	Home Loan Programs	UC- Provided Housing	Senior Manager Severance Payment Plan Accrual	Individualized Severance	Post-Separation Employment	Supplemental Retirement	Specialized Health Benefits	Sabbatical Benefits	Supplemental Vacation	Other
Sakai, David	Medical Center CFO	•			•	•						
Schottlaender, Brian	University Librarian	•	•		•							
Seible, Frieder	Dean - School of Engineering	•								•		
Smith, Susan	Provost - Muir College	•								•		
Sullivan, Robert	Dean - School of Management	•								•	•	
Taylor, Palmer	Dean - School of Pharmacy and Pharmaceutical Sciences	•								•		
Thiemens, Mark	Dean - Physical Sciences	•	•							•		
Walshok, Mary	Associate Vice Chancellor Public Programs	•			•							
Wienhausen, Gabriele	Provost - Sixth College	•										
Wubert, Daniel	Provost - Revelle College	•								•		
San Francisco												
Attikson, Cliff	Dean of Graduate Div, Assoc Vice Chancellor Student Academic Affairs	•			•							
Bertolami, Charles	Dean - School of Dentistry	•	•		•					•		
Butter, Karen	University Librarian	•			•							
Canning, Marcia	Chief Campus Counsel	•			•							
Dracup, Kathleen	Dean - School of Nursing	•	•							•		
Harris, John	Chief Strategic Planning Officer - Med Center Admin	•			•							
Jones, Kenneth	Chief Financial Officer - Med Center Admin	•			•							
Kimble, Mary Anne	Dean - School of Pharmacy	•			•							
Lopez, Randy	Associate Vice Chancellor - Administration	•			•							
Lotenero, Lawrence	Chief Information Officer	•	•		•							
Marshall, Sally	Associate Vice Chancellor - Academic Affairs	•								•		
Ring, Ernest	Chief Medical Officer - Med Center Admin	•							•	•		
Ryba, Tomi	Chief Operating Officer - Med Center Admin	•	•		•							
Shivers, Jed	Sr Associate Dean - Administration	•			•							
Vermillion, Eric	Assoc Vice Chancellor - Finance	•			•							
Wittenberg, Catherine	Chief Nursing & Patient Care Service Officer	•			•							

Legend:



Indicates employee is entitled to benefit



Properly Approved

The accompanying Notes are an integral part of these schedules.

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
LANL	Beason	Base salary	Received a 25.9% salary increase in January 2005; however, the request for approval indicated the increase was 23.7 %. The Regents approved the increase but were not aware that it was an exception over the 25% allowed by policy.
	Cobb	Additional salary - stipend	Acting Deputy Director assignment was extended beyond one year, and the extension of the stipend beyond a year was not approved by The Regents.
	Mangeng	Additional salary - stipend	Acting Associate Director assignment was extended beyond one year, and the extension of the stipend beyond a year was not approved by The Regents.
		Base salary	The Regents approved a total of \$244,500 for base salary and stipend, but actual payment was \$245,300 (\$800 above the approved amount).
	Tarantino	Bonuses, incentives, awards and by agreement payments	Received \$55,000 hiring bonus that was not approved by The Regents. DOE approved \$25,000 of the payment.
LBNL	Fernandez	Enhanced severance benefit	A separate severance benefit plan was created outside of the SMSPP for the period January 2004 to August 2004 when employee was in an acting senior management position. Under UC policy, a Senior Manager is not eligible to participate in the SMSPP if the Senior Manager is appointed in an acting or interim capacity. The separate severance benefit plan is patterned after the SMSPP with the same contribution, interest rate and payout provision.
	Fleming	Additional salary	Because of a misunderstanding caused by a split-appointment, the Lab failed to withhold Social Security taxes for 2003 and two months of 2004. When the error was recognized, the Lab paid for the employee's portion of social security tax. The additional compensation of \$8,551 for Lab payment of the employee's portion of social security tax was not included in the employee's W-2s for 2003 or 2004, and was not approved by The Regents.
LLNL	Murray	Bonuses, incentives, awards and by agreement payments	Individual received a \$75,000 hiring bonus that was approved by the DOE Contracting Officer, but it was not approved by The Regents as part of the initial hire package.
UCB	Breslauer	Honoraria	Received 3 honoraria payments (totaling \$2,850) from the University which did not relate to teaching University extension courses. Employee has agreed to repay the honoraria.
		Sabbatical benefits	As part of the offer letter, sabbatical credits are being awarded in excess of the normal accrual rate (3 per year instead of 2), and an additional 3 credits will be distributed at the end of five years of service as Dean.
	Campbell	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Cummins	Additional salary - stipend	Stipend was approved by The Regents for the period July 2004 - May 2005. Stipend was extended beyond one year and was not approved by The Regents. In January 2006 the campus requested retroactive approval to May 2005.
	Denton	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Edley	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Fraker	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.

Schedule 3
Exceptions to University Policy Not Properly Approved

Location	Name	Compensation Item	Issue
UCB	Holub	Summer Research - vacation forfeiture	Received summer research payments equivalent to 7 days in 2004 and 6 days in 2005, but no vacation leave was forfeited for this additional pay as required by policy. During the course of the audit, the department adjusted the vacation balance to forfeit these 13 days. Also, the Chancellor did not approve the summer research compensation received for 2004 or 2005.
	Levi	Summer Research - vacation forfeiture	Received summer research payments equivalent to 21 days in 2005, but the equivalent number of vacation days were not forfeited as required by policy (20 days vacation leave were forfeited for the 2005 additional pay). During the course of the audit, the department adjusted the vacation balance to forfeit an additional day. The Chancellor did not approve summer research compensation received for 2003 and 2004.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Lie	Sabbatical benefits	As part of the offer letter, sabbatical credits were awarded in excess of the normal accrual rate. Sabbatical credits were earned at 1.5 times the normal rate (3 credits per year instead of 2).
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Ludden	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Mason	Sabbatical pay	Sabbatical leave was paid at the SMG salary level while some of the credits used were earned during the faculty tenure. SMG personnel policy provides that sabbatical compensation shall be based proportionately on the salary of the appointment when the sabbatical credit was earned.
	Midgley	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Nacht	Honoraria	Received \$750 honorarium payment from the University which did not relate to teaching University extension courses. Employee is in the process of repaying the honorarium.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Newton	Sabbatical pay	Sabbatical leave was paid at the SMG salary level while some of the credits used were earned during the faculty tenure. SMG personnel policy provides that sabbatical compensation shall be based proportionately on the salary of the appointment when the sabbatical credit was earned.
	Pearson	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Richards	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Schell	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Shortell	Summer Research - overpayment	Received summer research salary overpayment of \$4,366.15 in 2003. Also, the Chancellor did not approve summer research compensation received for 2003, 2004 or 2005.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
UCD	Duruisseau	Additional salary - stipend	Stipend of 24% was approved by The Regents without identifying that policy limited stipends to 15% of base salary. Additionally, stipend was extended beyond one year with UCOP approval not Regental approval.
	Hinshaw	SMSPP	Employee participated in SMSPP while holding a dual academic appointment. UCOP granted an exception because the employee had been informed erroneously by UCOP that participation in the SMSPP was one of the benefits to which she was entitled.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Klein	Honoraria	Received compensation (\$12,940) from the Lawrence Livermore National Laboratory for participating on an advisory committee.
	Lacy	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	McGowan	Base salary	Base salary equity increase of 28% was approved by The Regents without identifying that policy limited salary increases to 25%.
	Musallam	Additional salary - stipend	Stipend was extended beyond one year with UCOP approval not Regental approval.
		Base Salary	Base salary equity increase of 30% was approved by The Regents without identifying that policy limited salary increases to 25%.
	Pendleton	Honoraria	Received \$900 honoraria from the University which did not relate to teaching University extension courses.
	Pomeroy	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Robinson	Additional salary - stipend	Stipend was extended beyond one year with UCOP approval not Regental approval.
	Shimek	Additional salary - stipend	Stipend was extended beyond one year with UCOP approval not Regental approval.
		Honoraria	Received (\$515) honoraria for teaching University courses. In lieu of payment, the employee was compensated via the establishment of a University account whose funds were made available to the employee.
	Van Alfen	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
UCI	Alexopoulos	SMSPP	Employee participated in SMSPP as of January 1997 while holding a dual academic appointment. The error was discovered in October 1999 and accruals were discontinued.
	Brase	Additional salary - stipend	Regents approved a stipend for two years, however they were not informed they were approving an exception to policy for stipends in excess of one year.
	Bryant	Honoraria	Received honoraria (\$1,000) from the University which did not relate to teaching University extension courses.
	Cesario	Additional salary - stipend	Health Sciences Compensation Plan pay for 2003 - 2005 (\$100,000 each year) coded as a stipend, resulting in overstated UCRP earnings.
	Dormaier	Additional salary - stipend	Stipend was extended beyond one year with UCOP approval not Regental approval.
	King	Additional salary - stipend	Individual had two stipends approved by the Regents - each for a two year period, however they were not informed they were approving an exception to policy for stipends in excess of one year.

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
UCI	Mitchell	Enhanced separation benefit	In an MOU dated 12/10/04, the individual was promised compensation equal to one year salary, and extension of mortgage repayment terms if terminated without cause. MOU expires eighteen months after date of execution (6/10/06).
		Relocation and Housing	Individual received a \$60,000 relocation allowance which was greater than 25% of base pay and was not approved by The Regents.
	Munoff	Sabbatical benefits	The individual was promised a six-month sabbatical but individual's position is not entitled to earn sabbatical credit.
	Policano	Relocation and Housing	Individual received \$100,000 consisting of \$53,300 faculty housing allowance and \$46,700 relocation allowance. The Regents approved the salary of \$275,000 and the \$46,700 relocation allowance. It was unclear if academic personnel are entitled to receive both allowances, and total arrangement was not disclosed.
	Stern	Honoraria	Received honoraria (\$250) from the University which did not relate to teaching University extension courses.
		SMSPP	Employee participated in SMSPP as of January 1997 while holding a dual academic appointment. The error was discovered in October 1999 and accruals were discontinued.
UCLA	Blackman	Automobile allowance	Individual received an automobile allowance since 1995 but position is not eligible.
	Creem	Relocation and Housing	The exceptional relocation allowance of \$150,000 was included in the Chancellor's request to the President for Regental approval of Creem's entire compensation package, but was not included by UCOP in the item presented to The Regents for approval.
		Temporary housing	During the transition to Los Angeles, individual received extended accommodations (approximately 11 weeks) at a University-owned facility. Policy provides for 30 days.
	Fawzy	SMSPP	Individual was included in the SMSPP based upon UCOP's determination and re-confirmation of eligibility in June 2005. In April 2006, UCLA was informed by UCOP that his participation was made in error.
	Mandel	Enhanced separation benefit	Negotiated compensation package at the time of initial hire in 1991 included, in addition to the severance benefit provided by the SMSPP, a separation provision for a single lump-sum payment of \$32,500.
		Other Non-cash fringe benefits	Negotiated compensation package at the time of initial hire in 1991 included, the purchase of a split-dollar life insurance agreement that remains in force to age 72.
	Montero	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Olsen	Additional salary - stipend	Stipend was extended beyond one year with UCOP approval not Regental approval.
	Peccei	Honoraria	Received a \$1,500 honorarium from UCB which did not relate to teaching University Extension courses.
	Rosenstock	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Rothman	Bonuses, incentives, awards and by agreement payments	Received payments for Local Incentive Awards in 2004 and 2005. Awards are capped by campus policy at 10% of base salary. Awards were approved by Vice Chancellor/Dean at 20% of base salary.
	Schill	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
UCLA	Staton	Temporary housing	Received overnight accommodations at University-owned facility for late night meetings that were not included as taxable income (\$1,900).
	Strong	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Waterman	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
UCM	Alley	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Ashley	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Garamendi	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Hakuta	Honoraria	\$750 received as an honoraria from the University which did not relate to teaching University extension courses.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Lawrence	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Wright	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
UCOP	Arditti	Automobile allowance	Practice of providing vehicle to the holder of this position was continued when the employee assumed the role in 1983. Current policy does not include the position as a qualifying one. No exception was sought for grandfathered benefit. Omitted from W-2 in all years. Not included on the Annual Report on Compensation for FY 2004-05.
	Barber	Base salary	Agreement between individual and SVP to maintain salary at level comparable to peers.
	Crickette	Bonuses, incentives, awards and by agreement payments	Paid a signing bonus of \$10,000 and given the opportunity to earn a \$10,000 bonus (which was paid in January 2006), as per the Action Under Interim Authority but without identification as an exception to policy.
		Supplemental vacation	Vacation inappropriately accrued at 21 days per year. Not included in the Action Under Interim authority.
		Temporary housing	Reimbursed for 90 days, exceeding the policy limit of 30 days, as per the Offer Letter; not included in the Action Under Interim Authority.
	Goff	Relocation and Housing	Relocation allowance is available to individuals (1) who are newly hired by the University and (2) from outside of California. This individual was an employee of the University living in California.
	Mears	Honoraria	\$500 received as an honorarium from the University which did not relate to teaching University extension courses.
	Plotts	Bonuses, incentives, awards and by agreement payments	Payment of 10% "bonus component" of salary (\$18,320) not disclosed to or approved by the Regents; policy prohibits senior managers from receiving additional compensation from the University.
	Polkinghorn	Other Non-cash fringe benefits	MOU signed by Winston Doby and Jud King which essentially promised his employment with the University from July 1, 2004 through June 30, 2008. No evidence disclosure to or approval by The Regents.
	Sudduth	Bonuses, incentives, awards and by agreement payments	Health care cost differential for Washington DC was paid (less than \$1,000 per year).

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
UCOP	Withey	Bonuses, incentives, awards and by agreement payments	\$1,511 received as a performance award; policy prohibits senior managers from receiving additional compensation from the University.
UCR	Abbaschian	Relocation and Housing	Relocation allowance (\$40,000) lacked Regental approval. Housing allowance (\$51,500) was improperly included as retirement-covered compensation.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Banker	Bonuses, incentives, awards and by agreement payments	Individual was hired on a temporary contract basis at a rate of \$1,250 per day prior to his start as an SMG. Regental approval was not obtained.
		Relocation and Housing	The housing allowance of \$187,500 was approved at the Provost level and not by The Regents. The housing allowance combined with a maximum relocation allowance of \$62,500 payable over five years met Banker's employment package expectations of \$300,000 annually (\$250,000 Regental approved base salary and \$50,000 per year in allowances).
		Enhanced separation benefit	Employment agreement included a "step down" tenured faculty position at 133 1/3 percent of his professorial salary upon resignation or termination of his appointment as Dean. A one year phase in provided an additional one-half of the difference between his Dean and professorial salary. Banker stepped down as Dean on January 18, 2005 and became a Special Assistant to the Chancellor on Economic Development Issues until June 30, 2005 at his Dean's rate of compensation without Regental approval. This resulted in cumulative compensation for the period employed as Special Assistant of \$13,995 over his "step down" professorial rate. No formal agreement existed on the Special Assistant position nor was any work product submitted in spite of efforts by UCR Executive management.
	Boldt	Bonuses, incentives, awards and by agreement payments	Individual was hired on a temporary contract basis at a rate of \$805 per day prior to his start as an SMG. Regental approval was not obtained.
	Bossert	Base Salary	Base salary combined with \$41,975 relocation allowance exceeded \$168,000 Regental approval level. Office of the President did not take forward to The Regents for approval.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Louis	Relocation and Housing	Housing allowance lacked Regental approval and was improperly included as retirement-covered compensation.
	Wartella	Relocation and Housing	Housing allowance (\$53,300) lacked Regental approval was improperly included as retirement-covered compensation. The relocation allowance (\$58,375) was approved by The Regents; however the lump sum payment component was not. The lump sum payment conflicted with the installment provisions of the offer letter.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
UCSB	Lucas	Automobile allowance	Received an automobile allowance while holding a senior management position in an acting role.
	Marshall	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Moskovits	Summer Research - vacation forfeiture	Vacation leave was not forfeited for 2001, 2002, and 2003 payments (total of 54 days).
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Tirrell	Summer Research - vacation forfeiture	Vacation leave was not forfeited for 2000 and 2001 payments (total 36 days).
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
UCSC	Miller	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Sandeen	Forgivable loan	Received loans in consecutive years totaling \$53,394 for an MBA program at UCLA. This benefit was structured as a loan to provide a basis for repayment if the MBA program was not completed or the individual left UCSC within 3 years of receiving the first loan. One third of the interest free loan is forgiven each year the employee stays after FY 2005-06. This loan was not issued according to the terms of any pre-existing loan program established by the University.
UCSD	Babakanian	Bonuses, incentives, awards and by agreement payments	The fiscal year 2002 CEMRP amounts approved by UCOP in October 2002 were subsequently revised due to an apparent miscalculation in a local spreadsheet. The revised amounts were not submitted to UCOP for approval. The total FY02 award received by this SMG was \$49,598. The unapproved portion was \$4,973.
	Cowhey	Additional salary - stipend	Stipend was extended beyond one year with UCOP approval not Regental approval.
	Drake	Summer Research - vacation forfeit	Summer salary payments were approved by the Chancellor in 1996 for that year and for subsequent years during the SMG's tenure as Dean. Vacation hours for 2004 were adjusted correctly, but vacation was not adjusted at all in 2003, and not enough hours were deducted for 2005.
	Furtek	Bonuses, incentives, awards and by agreement payments	Received a one-time award of \$15,000 as a retention measure along with salary increase to annual rate of \$168,000 in 2004.
	Giddings	Enhanced separation benefit	Offer of employment from the Medical Center CEO indicated that in the event of involuntary separation during the initial 2-year appointment term (beginning 1999), the employee was entitled to up to six months base salary and insurance coverage. Because the employee was not terminated during the initial 2-year period, this arrangement has expired.
	Hofferber	Enhanced separation benefit	Offer of employment from the Medical Center CEO indicated that in the event of involuntary separation during the initial 2-year appointment term (beginning 1999), the employee was entitled to up to six months base salary and insurance coverage. Because the employee was not terminated during the initial 2-year period, this arrangement has expired.

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
UCSD	Holmes	Health Science Compensation Plan - overpayment	At recruitment the Dean was promised that he could retain certain outside earnings in order to match his existing arrangement and market-based total compensation. However, the Health Sciences Compensation Plan required outside earnings to be paid into the Plan. After consultation with UCOP a complex mechanism was put into place whereby the Dean was advanced funds (\$5,000 per month) to allow him to make payments into the Health Sciences Compensation Plan equivalent to the amount of the outside earnings. The arrangement was intended to be temporary until a change in policies for the Plan regarding retention of outside earnings took effect. When that occurred, the repayment of funds by payroll withholding was stopped; however, the advances continued to be paid to the Dean, apparently as a result of administrative oversight. As a result of the error, the Dean has been overpaid by approximately \$146,000 through May 1, 2006. On May 5th, 2006, the monthly advances were stopped.
		Enhanced separation benefit	Offer of employment from the Chancellor indicated that in the event of involuntary separation during the initial 5-year appointment term (beginning September 2000), the employee was entitled to up to one year base salary and insurance coverage. Because the employee was not terminated during the initial 5-year term, this arrangement has expired.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Jackiewicz	Enhanced separation benefit	Offer of employment indicates that in event of involuntary separation prior to January 2007, the employee is entitled to up to six months base salary and insurance coverage.
		Relocation and Housing	Received relocation incentive payment of \$40,000 (\$20,000 in 2002 and \$20,000 in 2003) per the terms of offer letter signed by the Chancellor. The relocation incentive was not specifically approved by the Regents with the initial appointment in October 2001. The relocation was within California.
	Kennel	Bonuses, incentives, awards and by agreement payments	As part of his offer package, individual was offered incentive compensation of up to 5% each year, with Chancellor approval. These incentives were paid in the amount of \$9395 in 2003 and 2004. The incentive compensation was not disclosed to the Regents at the time of the SMG's appointment in February 1998 or when paid. Information on these awards was not included in the Annual Reports on Compensation prepared by UCOP for fiscal years 2004 and 2005.
	Macagno	Sabbatical benefits	Offer of employment indicates that after five years, two additional quarters of sabbatical leave credit will be available in recognition of credits accrued at the employee's prior institution.
		Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	McAfee	Enhanced separation benefit	Employment contract renewal signed in 2005 indicates that in event of involuntary separation during the 60-month contract term, the employee is entitled to up to one year base salary and insurance coverage.

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
	Moran	Bonuses, incentives, awards and by agreement payments	The fiscal year 2002 CEMRP amounts approved by UCOP in October 2002 were subsequently revised due to an apparent miscalculation in a local spreadsheet. The revised amounts were not submitted to UCOP for approval. The total FY02 award received by this SMG was \$25,996. The unapproved portion was \$2,328.
UCSD	Parode	Supplemental vacation	Earns vacation accrual at the maximum rate of 24 days per year. This was an exception approved by the Chancellor at the time of the SMG's hire in 1997. The rationale for the exception was at the time the policy changed, the campus was in pre-employment discussions with the individual, and had already informed her that the vacation accrual rate was 24 days per year.
	Sakai	Enhanced separation benefit	Employment contract renewal signed in 2005 indicates that in event of involuntary separation during 60-month contract term, employee is entitled to up to one year base salary and insurance coverage.
	Sullivan	Supplemental vacation	Vacation inappropriately accrued at 24 days per year.
	Taylor	Base Salary	The Dean has been compensated under his faculty HSCP appointment, rather than SMG appointment, since appointment in September 2002. Academic appointment salary was increased in July 2003 from \$240,000 to \$270,700 annually, and in July 2004 to \$270,800 annually, both without Regental approval. When the error was noticed in July 2005, UCSD requested Regental approval for increase to \$270,800 annually, which was approved, however compensation continued under the faculty appointment, not the SMG appointment. The October 2005 merits again increased the faculty salary to \$296,000 annually. UCSD has requested approval for salary at this new rate, and determination of whether this position will be classified as part of the SMG group currently under review by UC Senior Management Advisory Committee.
	Thiemens	Summer Research - vacation forfeiture	Summer salary payments were approved by the Chancellor per policy and paid each year 2003-2005. Vacation was adjusted in 2004 for two years (2003 and 2004), however not enough hours were decremented. There was no vacation adjustment recorded in 2005.
	Walshok	Bonuses, incentives, awards and by agreement payments	Incorrectly received recognition awards of \$1507 in 2004 and 2005, and these two awards were repaid to the University in December 2005 and January 2006. Also received an incentive award of \$234 in 2004.
	Woods	Additional salary - stipend	This SMG was granted an increase in his existing administrative stipend for assuming an Acting Vice Chancellor position in October 2005 that amounted to 25.7% of base pay. This stipend was approved by The Regents, and the approval letter acknowledged that the stipend was 25.7% of base pay, but did not specifically acknowledge this was an exception to policy limiting stipends to 15% of base pay.

Schedule 3
Exceptions to University Policy Not Properly Approved

Compensation			
Location	Name	Item	Issue
UCSF	Attkisson	Settlement agreement	Settlement agreement to separate from SMG to faculty position provided for one year of administrative leave with pay.
	Barclay	Automobile allowance	An exception to university policy was granted to provide an executive automobile allowance.
	Barclay	Other Non-cash fringe benefits	As part of a retention agreement, and after consultation with UCOP, the campus made a loan of approximately \$439,000 to the Vice Chancellor from donor funds ear-marked for recruitment and retention of faculty or staff. The purpose of the loan was to acquire a San Francisco townhome near campus. The Vice Chancellor also had a MOP loan for a property in Sonoma considered his primary residence. Regents Standing Orders prohibit loans of University funds without Regental approval. The loan had favorable terms, including deferral of all principal and interest until the property was sold to the University at then fair market value pursuant to the terms of the loan. In 2004 the University purchased the property, collected all back interest and in 2006 disposed of the property with full recovery. Tax counsel has advised that there may be an element of compensation to the Vice Chancellor from the terms of the purchase by the University whereby UC paid certain costs that may be normally born by the seller. A review by real estate personnel is pending.
	Bertolami	Honoraria	Payment of \$2000 honoraria received in 2003 which did not relate to teaching university extension course.
	Kessler	Enhanced separation benefit	Individual negotiated a severance agreement as part of his recruitment that offers him \$125,000 (\$25,000 a year for 5 years). The agreement equates to 5% that he would have received as a SMSPP participant but for which he is not eligible as he holds a dual academic appointment.
		Honoraria	Received honoraria (\$550) from the University which did not relate to teaching University extension courses.
		Temporary housing	Temporary housing allowance received for six months exceeding the policy limit of 30 days. Only partially reported on employee W2, balance of \$15,330 incorrectly reported on 1099. Housing allowance not disclosed in March 2006 annual compensation report.
	Kimble	Honoraria	Received honoraria (\$200) from the University which did not relate to teaching University extension courses.
	Spaulding	Other Non-cash fringe benefits	Parking permit has been paid by the university as an exception to policy.
		Settlement agreement	Settlement agreement payment of \$147,115 was paid to the individual for reinstatement of retirement service credit dispute. Incorrectly reported on 1099 instead of W2.
	Washington	Honoraria	Received honoraria (\$2,000) from the University which did not relate to teaching University extension courses.

Notes to the Schedule of SMG Compensation and the Schedule of Other Employment Arrangements For Calendar Years 2003, 2004 and 2005

I. Basis of Presentation

The compensation and benefits in the accompanying Schedule of SMG Compensation and Schedule of Other Employment Arrangements (the "Schedules") of the University of California (the "University") have been prepared in accordance with the criteria outlined below.

The Schedules include Members of the Senior Management Group who held their positions as of December 31, 2005 other than the President, Senior Vice Presidents, Vice Presidents, Chancellors, Laboratory Directors, Medical Center Directors, Principal Officers of the Regents (General Counsel, Treasurer and Secretary of The Regents) and one SMG member included in the audit performed by PwC.

The Schedule of SMG Compensation is presented on a cash basis for each calendar year and includes amounts reported on the employee's Form W-2 for tax reporting purposes. The Schedule of Other Employment Arrangements indicates other benefits received by or promised in the future to SMG Members.

The Schedules exclude medical, dental, vision, disability and similar benefits available to all career employees of the University. The Schedules further exclude the career employee retirement benefits provided under the University of California Retirement Plan (UCRP); the University of California Retirement Savings Program that includes three defined contribution plans and the University of California 415(m)-Restoration Plan. The Schedules exclude payments to or on behalf of SMG Members related to the reimbursement of business expenses not reported as income for tax reporting purposes such as travel, entertainment, business use of memberships and professional education expenses. Finally, the Schedules exclude arrangements that do not accrue directly to the individual such as research funds, administrative funds and maintenance of University-provided housing.

II. Criteria

A. Schedule of Employee Compensation - The Schedule of Employee Compensation includes cash compensation and imputed income reported on the SMG Member's Form W-2 for the calendar year.

Total Taxable Income - The sum of all cash compensation and imputed income reflected on the Schedule of Employee Compensation. Certain reconciling items such as non-taxable contributions to a retirement savings program and income not related to the employee's appointment in an SMG position must be considered to agree total taxable income to the Selected Employee's Form W-2.

1. Cash Compensation

Cash compensation includes the following:

Base Salary – The salary or regular pay received by the employee for performing regular duties. Base salary includes merit increases, promotional raises, equity increases, retroactive pay, sabbatical pay and administrative leave with pay.

Additional Salary – The salary or administrative stipend received by the employee, generally for performing additional duties on a temporary basis. University policy provides for administrative stipends of up to 15% of an employee's base salary. Additional salary also includes summer research pay and pay for teaching University Extension courses and compensation related to the Health Science Compensation Plan that requires the employee to have a 50% faculty appointment.

Automobile Allowance – An automobile benefit in the form of a monthly cash payment made directly to employees holding certain senior management positions, generally not to exceed \$8,916 per year.

Bonuses, Incentives, Awards and By Agreement Payments – A one-time cash payment made to the employee. Amounts include compensation related to the Clinical Enterprise Management Recognition Plan, Treasurer's Annual Incentive Plan, non-base building incentives, signing bonus, pay for work performed prior to employment in an SMG position, and Employee Recognition Awards.

Relocation and Housing Allowances – A relocation allowance to defray the higher cost of living may be granted to new employees coming from outside of California for up to 25% of their base salary paid as a lump sum or in installments over a period of up to four years. Housing allowances may be granted to faculty with a policy maximum of \$53,300 but provisions for exceptions up to \$100,000.

Temporary Housing Allowance – An allowance for temporary housing or the reimbursement of temporary housing expenses. University policies authorize payment for temporary living expenses incurred for a period of 30 consecutive days.

Senior Management Severance Pay Plan (SMSPP) Distribution – The payment of tax-deferred benefits earned by the employee based upon a formula using appointment level grade and base salary for each year of qualifying service plus accrued interest on the balance. This lump sum payment is made to the employee upon separation from the University. As the Internal Audit covered employees who held their positions at December 31, 2005, none had received such payments which only occur upon separation.

Other Severance Pay – The payment of severance other than SMSPP pay. As the Internal Audit covered employees who held their positions at December 31, 2005, none had received such payments which only occur upon separation.

Terminal Vacation Pay – Payment of an employee's accrued and unused vacation

balance upon separation from the University. As the Internal Audit covered employees who held their positions at December 31, 2005, none had received such payments which only occur upon separation.

Honoraria – A payment made in recognition of a special service or distinguished achievement, such as a speaking engagement. University policies prohibit a senior manager who is appointed at 100% from receiving additional compensation from the University for any work or services including honoraria unless for teaching University extension courses.

Taxable Moving Expenses – Reimbursement of taxable expenses associated with the relocation of an employee. Moving expenses that were not considered income to the employee under tax reporting requirements are excluded.

2. Imputed Income

Imputed income includes the following:

Life Insurance – The University's policy is to provide senior managers with life insurance equal to two times the employee's annual salary. The Schedule of SMG Compensation includes a pro-rata share of imputed income reported on the Form W-2 during the employee's tenure as an SMG Member.

Leased Automobile – In lieu of an automobile allowance, employees may elect to be provided with a leased automobile of American manufacture, including insurance coverage for the vehicle and a credit card for vehicle operating expenses. The Schedule of SMG Compensation includes imputed income reported on the SMG Member's Form W-2 related to personal use of a University-provided leased automobile.

Other Non-Cash Fringe Benefits – The Schedule of SMG Compensation includes imputed income reported on an SMG Member's Form W-2 related to other taxable benefits provided by the University to the employee.

B. Schedule of Other Employment Arrangements - The Schedule of Other Employment Arrangements consists of perquisites and future benefits received by or promised to SMG Members, which may or may not be included in an employee's taxable compensation, in accordance with IRS regulations. Such perquisites and future benefits include the following:

Travel Insurance – The University's policy is to pay premiums for group accidental death insurance coverage of \$250,000 for senior managers. The Schedule of Other Employment Arrangements indicates an SMG Member received travel insurance if the University paid premiums on their behalf at any time during the period January 1, 2003 through December 31, 2005.

Home Loan Programs – The University provides Mortgage Origination Program (MOP) and Supplemental Home Loan Program (SHLP) loans to eligible Senior

Managers and faculty. MOP loans are available for terms up to 40 years at maximum original amounts of 85% to 90% of property value. MOP loans bear interest at variable rates and the maximum annual adjustment of the interest rate, upwards or downwards, is one percent. Eligible employees include full-time University appointees who are Senior Managers or members of the Academic Senate or hold an equivalent title. SHLP loans may be used in conjunction with the MOP loans or conventional financing to reduce the cash down payment required to as low as five percent of the original purchase price of the property. The Schedule of Other Employment Arrangements indicates an SMG Member participated in the Home Loan Programs if such a MOP or SHLP loan was outstanding at any time during the period January 1, 2003 through December 31, 2005.

University-Provided Housing – This benefit is only available to the President and the Chancellors. It is not available to any SMG Members covered by the Internal Audit.

Senior Management Severance Pay Plan (SMSPP) – As described above, SMSPP tax-deferred benefits are earned by participants based upon a formula using appointment level grade and base salary for each year plus accrued interest on the balance. The Schedule of Other Employment Arrangements indicates an SMG Member is entitled to SMSPP if University records indicate the employee is entitled to this benefit. University policies prohibit senior managers who hold a dual academic appointment and those serving in an acting capacity from participating in SMSPP unless the employee was a SMSPP participant prior to July 1, 1996 (grandfathered employees).

Separation Arrangements – The University has made individualized separation arrangements with certain employees to provide compensation upon voluntary or involuntary separation (including retirement) from the University. The Schedule of Other Employment Arrangements indicates a Selected Employee had a separation arrangement if such an agreement was made at any time during the period January 1, 2003 through December 31, 2005.

Post-Separation Employment – The University occasionally rehires certain SMG Members in non-faculty positions after the completion of their tenure in a Selected Position. None of the SMG Members in the Internal Audit were rehired retirees.

Supplemental Retirement – The University occasionally makes agreements with certain employees in connection with their employment in an SMG position to provide a supplement to their earned retirement under the University of California Retirement Plan (UCRP). None of the SMG Members in the Internal Audit had such arrangements.

Specialized Health Benefits – The University has made agreements with certain employees in connection with their employment in an SMG position to provide specialized health benefits including out-of-area health insurance cost differential payments.

Sabbatical Benefits – Employees who are eligible for, were promised or have taken paid sabbatical leave during the period January 1, 2003 through December 31, 2005 are noted

in the Schedule of Other Employment Arrangements. Employees with qualifying service credit in an academic appointment earned at the University are eligible for paid sabbatical leave based upon University policies.

III . Contingencies

Supplemental Vacation – SMG Members who earned supplemental vacation during the period January 1, 2003 through December 31, 2005 are noted in the Schedule of Other Employment Arrangements. Benefits include the accrual of vacation in excess of University policy of 18 days for employees with less than five years of service, or 21 days for employees with service between five and ten years.

The University has identified additional amounts that should have been reported on certain SMG Members' Form W-2s for tax reporting purposes. The University is preparing corrected Form W-2s for these employees and estimated income related to these items is included in the Schedule of Employee Compensation where such amounts have been determined. Certain circumstances remain under review.

The University recently determined that contributions made in December 2005 to the 457(b) and 403(b) Plans on behalf of SMG Members may be subject to employer and employee contributions for OASDI and Medicare. As a result, Medicare wages and withholding reported on the 2005 Forms W-2 may be understated. The University does not believe this will impact federal, taxable or state income reported on the Forms W-2 and as a result, should not impact the Schedules.

Besides the above, management is currently not aware of any additional adjustments to the amounts reported as taxable compensation to the SMG Members. The amounts presented in the Schedule of Employee Compensation include amounts that the University considered to be reportable for tax purposes to the respective employees in good faith, including subsequent adjustments to issued Form W-2 for certain employees during the period. Taxable compensation is subject to employer and/or employee audits and final determination by the Internal Revenue Service and state taxing authorities by audits of either the employer or the employee.